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THE LEAGUE'S BUSINESS

Dr. Dodds in Cuba.—The League's president, Dr. Harold W. Dodds, President of Princeton University, has just returned from a visit to Cuba where, on the official invitation of President Carlos Mendieta, he acted as technical adviser for the coming Cuban presidential elections. Dr. Dodds is well known throughout Central and South America as an authority on plebiscites and electoral practices. He served for several years as electoral adviser to the government of Nicaragua and was also technical adviser to the president of the Tacna-Arica Plebiscitary Commission.

* * *

The Providence Conference.—About four hundred persons took part in the Forty-first Annual Conference on Government held in Providence, R. I., on November 25 and 26, by the League. Participating organizations included the Proportional Representation League and the National Association of Civic Secretaries. Because of the increased interest in governmental problems, the creation in the past year of many new agencies of public service, and the assumption of new functions by old agencies, the conference was one of the largest in the League's history.

The principal speakers included William Tudor Gardiner, former governor of Maine; Judge Samuel Seabury of New York; Julian G. Hearne, Jr., chairman of the Wheeling, W. Va., Association; Dr. C. W. Tooke, chairman of the American Bar Association's Section on Municipal Law; Henry W. Toll, executive director of the American Legislators' Association; Corrington Gill, director of the Division of Statistics and Finance of the WPA; Senator Seabury C. Mastick of New York; Leonard D. White, United States Civil Service Commissioner, and Mayor Russell Wilson of Cincinnati. The president of the League, Dr. Dodds, President of Princeton University, sketched the novel relationship of the cities directly to the federal government which by-passes the state governments, in his address, "Is Local Government Doomed?"

Group sessions were devoted to reorganizing city government to increase efficiency, unemployment relief administration, new sources of revenue, public debt, civic education, libraries, recreation, tax limitation, and county government.

The result of the group conference on Citizens' Councils was the announcement by Dr. P. P. Womer of Washburn College, Topeka, of the creation of a national federation of citizens' councils under the auspices of the National Municipal League.

The form of government in Providence is essentially that provided for in a charter granted by the legislature in 1832. The double-house council, a mayor with practically no responsibility, the absence of a budget or a merit system led the experts at the conference to call Providence a "political museum." This criticism led to much local comment which may crystallize into a demand for the city manager plan with proportional representation.

* * *

You and Your Government.—Planning, housing, and recreation are among the timely subjects to be presented in forthcoming radio addresses in Series XII of YOU AND YOUR GOVERNMENT broadcasts. These talks are presented over an NBC network every Tuesday at 7.45-8.00 P. M., eastern standard time. Programs for coming weeks are given below:

December 10—"Planning As a State Function." Alfred Bettman, President, American Society of Planning Officials.

December 17—"Re-locating the Isolated Settler." Walter A. Rowlands, Specialist in Land Economics, University of Wisconsin.

December 24—"Making Plans Come True." Chester H. Rowell, Editor, San Francisco *Chronicle*.

December 31—"The Law of the Roadside." Flavel Shurtleff, Counsel, American Planning and Civic Association.

January 7—"Better Housing Through Better Zoning." Robert D. Kohn, former Director of Housing, PWA; former President, American Institute of Architects.

January 14—"Public Recreation." Robert Moses, Commissioner of Parks, New York City; President, Long Island State Park Commission; Chairman, New York State Council of Parks.

HOWARD P. JONES, *Secretary*

Editorial Comment

December

NATIONAL MUNICIPAL REVIEW

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Who Is To Pay For Relief?

As cities and states look forward to the new year, one of the burning questions that must be answered before financial programs can be developed and intelligent budgets adopted is, "What proportion of the relief burden will be borne by the federal government?"

From Washington, as quickly as an echo, can be heard the Yankee response, "How much of the relief burden can the states and cities bear?"

The very question leaves in its wake a queer sense of frustration for it is a question that cannot be answered. Much as we know about government, much as we know about business, much as we know about relief requirements and available revenues, we have no standards of measurement to apply that will furnish sure indication of the capacity of the various states and units of local government to carry the present burden of unemployment relief. Perhaps measurement of the aggregate individual and corporate income within a given state or locality as compared with a previous year might provide some clue if correlated with the respective relief burdens for the same years; but there are so many political and economic variables that this might be as misleading as it would be significant.

Look at New York State, for example. Practically every available source of revenue has been tapped. The only large producer of revenue not being used by New York State at the present time is the sales tax and, even assuming a sales tax to be desirable, the state has for the time being waived its rights in favor of New York City. Yet in spite of reaching in all directions for new money, the State of New York wound up the fiscal year ending July 1, 1935 with a deficit of nearly $100,000,000.

At present the relief cost in New York state is divided as follows: the state pays 17 per cent, the cities 25 per cent and the federal government the balance. The federal government has indicated that it would shortly withdraw its support entirely except for WPA projects. If that happened, the cost of home relief would presumably have to be divided between the state and the cities on the basis provided in the Wicks Act: 40 per cent of the relief cost being borne by the state and 60 per cent by the localities. This would mean more than doubling the present allowances in the state and local budgets for unemployment relief, assuming no change in the relief situation.

Can this be done?

Interestingly enough, the answer is bound up with the question as to whether more funds can be raised from the general property tax in New York state than are now being raised. It is cer-

tain that if the proposal of the real estate interests for a two per cent overall tax limitation is enacted, the answer is "No," just as the answer is "No" in every state which has an overall tax limitation. And presumably the local resistance to an increase in the property tax at this time would be such as to create a political furore the implications of which could hardly escape Washington.

What then?

The inevitable conclusion appears to be that the federal government is in the unemployment relief business and in it to stay, for the time being at least. Sudden withdrawal of substantial support from the states and cities at this juncture is almost unthinkable. Gradual withdrawal over a period of time, based upon adequate statistical evidence of improved business conditions plus a decreasing relief load, as well as upon tangible evidence through restoration of curtailed services in local budgets of the taxpayer's ability and willingness to support additional costs, is another matter altogether. If sufficient evidence is at hand, as it may be, to justify the inauguration of a policy of gradual withdrawal, wisdom may lie in that direction.

It should be clearly understood, however, that the question as to what part of the cost of unemployment relief the federal government pays as compared with the states and cities, is, in large measure, not so much a question as between governments as between sources of revenue. It really makes very little difference whether the federal government or the states pay the cost of relief if that cost is to be met through an income tax in either case. The real issue as to whether the federal government can return the relief load to the states and localities finds its heart in the query as to whether the financial burden involved can be transferred from the income tax to the general property tax.

The Disappearance of Home Rule

ONE of the most interesting and challenging developments of the past few years has been the almost complete disappearance of municipal home rule as an issue in political life in the average state. True, the fire still burns in Chicago and one or two other metropolitan centers where rural legislatures heap obstacles in the way of intelligent solution of urban problems. They are the exceptions which prove the rule: the survival of problems in some areas that progress should have solved years ago.

County home rule has become a phrase of magic but it means something quite different than the municipal home rule of yesterday, principally, the right of the voters to get rid of the weak, wasteful, decentralized form of county government that exists generally throughout the country today; the chance to turn counties into something more than foot warmers for the national political parties.

But where are the invectives that formerly flew at the heads of those who would dare presume to trample upon the rights of self government? Where are the thunderers against state centralization? Mayhap flinging themselves against the windmills provided by the federal government; wherever they may be, certainly, their voices have been silent on the issue closer home.

Perhaps the time has come to raise the question as to what constitute the boundaries of home rule, after all. Does the citizen of Rhode Island need local government other than that which could be provided by the State of Rhode Island? And the citizen of Delaware—need he be on guard lest fundamental rights of

(Continued on Page 689)

THEY SAID AT PROVIDENCE—

AMONG the state governments we find competition, confusion, and conflict. This chaotic condition cannot continue. Realistic students of government know that only one of two alternatives is possible: either we must transfer more and more of the states' functions to the federal government, or else the states must work together as they have never worked before. Any claim of states' rights must now be justified by a demonstration of states' competence.—HENRY W. TOLL, *Executive Director, American Legislators' Association.*

* * *

YOU cannot reduce taxation by simply spreading out the tax burden. If taxation limitation results in the long run in not raising money enough to carry on the necessary services of government then either those services must be carried out by the citizens in a private capacity or they must be curtailed or omitted. In either case, provided the services are performed, it is obvious that there will be no real reduction in expense.—SEABURY C. MASTICK, *Chairman, New York State Commission for the Revision of the Tax Laws and Reorganization of Local Government.*

* * *

IN YEARS to come we shall realize that the New Deal has left its mark upon federal-municipal attitudes, and that it has launched us upon a new and difficult relationship. In their dealings with local officials the national authorities must curb the natural human appetite for power—a special weakness of bureaucracies in public or private life—and must rely mainly on intellectual leadership and moral suasion. If they do so, the fire of local self-government need not be dimmed nor its responsibilities and usefulness diminished. Under no circumstances must local government be allowed to lose its position as a theatre for the citizen's active participation in public life, and as an indispensable training school for democratic leadership.—HAROLD W. DODDS, *President, Princeton University.*

* * *

THE foundation of careers in government service is the maintenance and extension of the merit system, for without the relative permanence of employment which the merit system gives careers are impossible.—LEONARD D. WHITE, *United States Civil Service Commissioner.*

* * *

TWENTY-FIVE years of study and experience have convinced me that the manager plan is the way to good city government. I do not say the manager plan is good city government. It does not insure it. It is only the way to it. Like every other device it has to be operated by human beings; and human beings—God pity them—are frail. Greed tempts some, laziness the great majority, and manager government, like every other form, can be made successful only if enough good citizens overcome their laziness to control the greed of the minority. Without citizen organization, permanent citizen organization, good government is impossible.—THOMAS H. REED, *Director, Consultant Service, National Municipal League.*

* * *

THE decency and morale of the nation is at a low ebb if we can go through this coming winter with hundreds of thousands of families, hundreds of thousands of men, women, and children, starving and in want. Each local unit should and

must do its part, but to do the job effectively there must be a coöperative partnership, local, state, and federal, with initial guidance, ability, and assurance coming from the top.—FREDERICK I. DANIELS, *Chairman, New York State Temporary Emergency Relief Administration.*

* * *

A SOUND borrowing policy for any community calls for the conservation rather than the exhaustion of credit. It demands that the limit of debt to be incurred be gauged by ability to pay under adverse circumstances rather than by resources at the peak of a business boom. . . . A policy of borrowing less each year than is repaid, over the next uncertain decade, will go far toward producing a desired security against such emergencies as the future may have in store.—FREDERICK L. BIRD, *Director of Municipal Research, Dun and Bradstreet, Inc.*

* * *

THOSE forces interested in better county government must be as well organized and must be willing to fight with the same determination and persistency as the beneficiaries of bad government are willing to fight for its maintenance. —GEORGE W. SPICER, *Vice Chairman, Virginia Commission on County Government.*

* * *

MUNICIPAL government is a business and should be conducted as a business. The League of Nations, the tariff, the NRA, the AAA, and all of the rest of the national political alphabet have nothing to do with the division of opinion in municipal affairs. It is a truism that there is no Republican or no Democratic way of building a street or a sewer. There is no Republican nor is there a Democratic method of police or fire department administration. Crime prevention and fire prevention transcend all political considerations.—RUSSELL WILSON, *Mayor of Cincinnati.*

* * *

ATTEMPTS to discover and apply beneficial new sources of public revenues ought, obviously, to be accompanied with a reduction in the wasteful spending of existing revenues, where such exists. . . . If our municipalities everywhere would do what is now being done with success somewhere, most of their fiscal problems would be solved.—HAROLD S. BUTTENHEIM, *Editor, The American City.*

* * *

THE chief difficulty in securing decent and economical government for the City of New York has been due to the fact that its government has been almost wholly in the hands of a single dominant political party. There has been no representation to protect the rights of those who happen to be in a minority, however great it may be, or to raise even a mild voice of protest against the measures that have been adopted and the things that have been done. Hundreds of thousands of voters in the city are, under our prevailing system, completely unrepresented in the conduct of the government. Proportional representation will do much to destroy the partisan domination under which the city has suffered in years past.—SAMUEL SEABURY, *Counsel to the Joint Legislative Committee to Investigate the Administration of the Various Departments of the Government of the City of New York.*

State Reorganization

Twenty-one states have achieved some form of administrative reorganization during last two decades

ARTHUR W. BROMAGE

University of Michigan

SEVERAL years ago, from the depths of the depression, the refrain went up that the state governments were ancient history, that they were "through" as important units of government, that only the federal government could solve our local, state, and national problems. Demands were made for extreme centralization of power in the federal government. The consolidation of the states into regional commonwealths, such as the Commonwealth of New England, the Middle Atlantic Commonwealth, or the Pacific Slope Commonwealth, was advocated. Now, much of the urgency created by our economic crisis has gone from these proposals, but these anti-state ideas still haunt the minds of some social planners.

On the one hand, the problem of state reorganization cannot be separated from the larger question of the position of the states in our federal system of government. On the other hand, state reorganization may be confined to the question of structural, functional, and administrative changes within the respective states. If the states are to retain their importance in our federal system, then the problem of their internal reorganization is highly significant. If the states are to bow to more extreme federal centralization of power, or are to give way to regional commonwealths, then their internal reorganization becomes relatively unimportant. What alternative policies are there by which federal and state relations might be changed? These may be reduced to three major alternatives. On one of these we are already embarked.

The first alternative would be to consolidate the states into regional commonwealths, these new governments to carry on the residual powers of the states. Theoretically, such regional governments, by reason of their greater size and their coincidence with economic and social areas, would be able to deal more effectively with the regulation of industry, labor, intra-regional commerce, and agriculture. Practically, the states would not turn the knife against themselves. A policy, tempting on paper, crumples in the face of actual conditions.

A variation of this plan is designed to take the sting out of the regional commonwealth. This proposal is that regional commonwealths with certain delegated powers over industry, labor, commerce, and agriculture be created. The states would be left as units to provide, for instance, certain services in health administration, public works, and institutional care of the dependent and sick. The states would approximate local units of government. Assuming that such a plan could be carried, its feasibility is dubious. We already have a labyrinth of 175,000 national, state, and local governments. Such regional commonwealths would be carrying coals to Newcastle.

The only hope for a regional settlement of various problems would seem to be interstate compacts, allowed under the constitution, provided Congress consents. Some progress may also be made by the enactment of uniform state laws.

The second possible program would be to amend the federal constitution by granting to the federal government a national police power—power to legislate for the health, safety, morals, and general welfare of the American people. Then the federal government would no longer be constantly reaching out under the interstate commerce power or the taxing power to regulate industry, labor, and agriculture, only to be reminded of the nature of our federal system and of the residual powers of the states by the Supreme Court of the United States. Such an amendment would destroy our federal system of government as it exists today. Federal centralization could no longer be checked by judicial review on the theory of the delegated authority of the federal government and residual powers of the states. The exercise of such a national police power would be challenged by those seeking to prove that the due process of law clause of the fifth amendment had been violated. We would get as much federal centralization of power as the elected representatives of the people in Washington should choose to create without violating due process of law. The view is now widely held that such an amendment *might* have been ratified by the states in 1933, but that it could never obtain the necessary ratifications by thirty-six states today. Even such a limited proposal as the so-called child labor amendment has not been accepted. Designed to give Congress power to regulate child labor, it deals with a subject having high emotional appeal. Yet, after eleven years, the ratifications of only twenty-four states have been obtained.

The third plan is the one on which we are embarked. It is in accordance with the best Anglo-Saxon traditions. We are muddling through into a new order which is neither a new grant of national power by constitutional amendment, nor a set of regional commonwealths. The federal government is attempting by statute to extend the scope of its activities, but the states have been left intact as integral parts of the federal system. Under this third plan the federal government is attempting to deal with national problems in so far as it can do so through its interstate commerce and taxing powers. This policy led to the NRA; the NRA led to the Schechter case; and the NRA in its original form was found to be unconstitutional. The AAA, as an attempt to solve the position of agriculture on a national scale, is another illustration of this policy of preserving the constitutional *status quo* while striving to do something new by legislation. The recent social security act, authorizing federal old-age benefits, a contributory old-age pension system, and a federal-state system of unemployment insurance, is an attempt to face a national problem on a national scale through federal-state coöperation.

The signs of the times point to the continuation of the states with their existing powers. Their importance may be overshadowed by the new activities of the federal government and by a new type of federal-state coöperation, in which state coöperation is spurred by national policy and federal aid. This policy pleases neither side. The nationalist feels that the federal government is hamstrung by its lack of general police power. The supporter of states' rights points to the intrusion of the federal government into realms of power hitherto considered to be of state concern—the regulation of industry, labor, and agriculture. As of old, the Supreme Court must be the umpire of the federal system. The limits of national power and the position of the states in the union rest with the Su-

preme Court, unless the people choose to pursue the second alternative. The issue of the internal reorganization of the states, on the other hand, rests with the people of the respective states.

The many aspects of internal reorganization have to be considered individually. No state has undertaken a complete revision of its form of government. But many states have adopted one or more of the proposals of the model state constitution prepared by the National Municipal League. Reform comes slowly on leaden feet. But the steps that have been taken lie in the direction of principles enunciated by that document.

THE ONE-HOUSE LEGISLATURE

For years the argument has been made that a state legislature, like a city council, should be a unicameral rather than a bicameral body. The model state constitution suggests a unicameral state legislature chosen by the qualified electors of a state for a term of two years by the system of proportional representation with a single transferable vote. No state has as yet fulfilled these ideals. Nebraska, however, will have a unicameral legislature in 1937. In 1934 an amendment to this effect was, thanks to the progressive leadership of Senator Norris, adopted by the people of Nebraska. The legislative session of 1935 was authorized to fix the total membership of this single-house legislature at not more than fifty nor less than thirty legislators, and to divide the state into election districts. These must be, according to the amendment, single-member districts of contiguous and compact territory. The legislators will be nominated and elected without any party designations on the ballot. They will hold office for two years. Thus, Nebraska becomes the first of the states, in this century, to have a unicameral legislature. No one can say how many states, if any, will follow suit, but a handsome beginning has been made. Some states—New York, Illinois, Michigan, Pennsylvania—because of their urban-rural conflict and fixed ideas, will not take kindly to the one-house legislature. But there are a number which might well follow Nebraska's example. Nebraska's action is the outstanding feature of state reorganization in many decades.

ADMINISTRATIVE REORGANIZATION

Administrative power in the states, since 1917, has been concentrated more and more in the hands of the governors. The model state constitution provides on this point: "There shall be such executive departments as may be established by law. The heads of all executive departments shall be appointed and may be removed by the governor." A number of elective administrative officers in the American states are provided for by the respective state constitutions. They have a constitutional status, and constitutional amendments supplanting them are not easily passed. This explains why from 1917 to 1925 twelve of the states reorganized their administrations by statute—Illinois, Idaho, Nebraska, Washington, Ohio, California, Maryland, Pennsylvania, Tennessee, Vermont, Minnesota, and South Dakota. The legislatures provided by statute for the integration of multifarious activities into some plan of departmentalization under the authority of the governor. Constitutional officers and boards have remained outside the framework of departments created by these administrative codes. Reorganization of administration by statute has been logical enough in view of the difficulties and delays which constitutional amendment entails in various states. There was a lull in administrative reorganization by statute after 1925. However, from 1931 to 1935, Maine, Georgia, Indiana, Colorado, Kentucky, and Rhode Island were added to the roll

of the states seeking by law a reintegration of administrative activities under the power and authority of the governor.

Meanwhile, three states have dealt with the issue of administrative reorganization by constitutional amendment and statute: Massachusetts in 1918-20, New York in 1925-26, and Virginia in 1927-28. The 1918 amendment in Massachusetts directed that the administrative work of the commonwealth be organized into not more than twenty departments. In New York administrative agencies were reorganized into eighteen departments and only the governor, lieutenant governor, comptroller, and attorney general remained on the ballot. Governor Alfred E. Smith and President Franklin D. Roosevelt have not always seen eye to eye in politics, but both have been unstinted in their praise of this reorganization of New York's administrative structure. In Virginia as a result of the process of reorganization the ballot for executive officers was shortened to include only the governor, lieutenant governor, and attorney general.

Now, twenty-one states have achieved some form of administrative reorganization by statute or by constitutional amendment and statute. What has been the general result of this policy? Gubernatorial power has been developed in two respects. First, a welter of boards and commissions which were in a semi-independent position has given way to a reasonable number of departments. This has put the governor in the position of supervising fewer units, which have become more dependent upon his authority. Second, the governor's power to appoint and remove administrative officers, with the exception of elective constitutional incumbents, has been increased. However, the governor's power to appoint departmental heads has been widely subjected to senatorial confirmation.

From the point of view of administration, there seems to be no good reason for this qualification of the governor's power to appoint. An unqualified authority in this regard would put the governor in a position where he would have to accept complete responsibility for administrative appointees and their operations. But tradition and politics have been on the side of senatorial confirmation within the states. Although the governor's power to remove administrative officials has been increased, reorganization has not brought absolute power to remove at pleasure. Administrative codes often fail to place the power to remove specific officials at pleasure beyond legal doubt. This offsets to some extent gains made elsewhere. On the whole, there has developed a much greater coincidence of tenure between administrative officers and the governor, leaving an incoming governor a freer hand in choosing the administrative personnel which is to serve under him.

Obviously, in the name of the model state constitution and of principles of public administration, flaws can be picked here and there in the administrative reorganizations of the states. Nevertheless, this movement is one of the outstanding modifications of state government in the twentieth century. Increased executive power has been seized as the only raft on a sea of administrative disintegration. In some states, as in New York and Virginia, the political leadership to this end has been high in calibre.

OTHER ADMINISTRATIVE CHANGES

The list of states that have undergone administrative reorganization fails to take into account many lesser readjustments of administrative structure from state to state. The explanation of most of these administrative readjustments is that legislators are practical men. They alter details of structure when they know that the time is not ripe for sweeping alterations with increased guberna-

torial authority. Occasionally, such changes may be tainted with a desire to decrease the authority of some official who happens to be *persona non grata*. If so, the cry of "ripper bill" goes up. But to a remarkable degree, this practice has been kept out of administrative reorganizations and readjustments. In recent years North Carolina, Oregon, and Missouri have made various readjustments in their administrative structures.

In addition to formal changes in administrative structure, administrative operations have been improved by the development of executive budgets, staff agencies, and centralized purchasing. The model state constitution provides not only for an executive budget, but also that no appropriation shall be passed until the appropriation bill, as introduced by the governor and amended by the legislature, shall have been enacted. In the interim the legislature may pass emergency appropriations recommended by the governor. The governor, under the model state constitution, is authorized to veto or to reduce items in an appropriation bill passed by the legislature. Every state but Arkansas now has an executive budget system in which the governor is put in a position of influence, if not of control. Armed widely with the item veto, the state governors now have a considerable chance of making their recommendations controlling as to appropriations.

Only nine states are now without some form of the item veto: Maine, New Hampshire, Vermont, Rhode Island, Indiana, Iowa, Nevada, Tennessee, and North Carolina. But the suggestion of the model state constitution that the governor have a power to reduce as well as to veto items has not been followed. When governors have sought to reduce items under the item veto power granted by state constitutions, the courts have generally held such action void. But the executive budget and the item veto of today are a recognized advance over the legislative budgets of the past.

A staff agency responsible to the governor alone is a useful adjunct in state administration. It should collect information on which the governor can make his decisions and should see that department heads or their subordinates carry out his instructions. Such an agency may also supervise or actually perform so-called housekeeping activities: accounting, reporting, purchasing, or reviewing of the budgetary requests of departments. Although some forty states have created staff agencies, their powers and functions and their worth to the chief executive differ greatly. Moreover, certain of them do not serve the governor alone, but an administrative board. Many of them do little more than assist the governor in the preparation of the budget. State departments, specific officers, boards and commissions have been designated by statute to serve more or less as staff agencies. A central purchasing agency controlled by the governor and having general authority over purchases rather than a limited authority over specified departments or institutions is to be desired. Many state centralized purchasing agencies do not conform to such a high standard, but the statutes seem to be reaching gradually in this direction. On the other hand, progress in the establishment of state civil service systems has been notoriously slow. This, one of the most fundamental objectives in state administration, has gone begging in more than three-fourths of the states.

THE LEGISLATIVE COUNCIL

The model state constitution sought to close the gap between the executive and legislative branches of the state government by providing for a legislative council, this to be composed of the governor and seven members chosen by and from the legislature. The duty of

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The Fifteen-Mill Limitation in Michigan

Adoption of tax limitation has not resulted in needed tax reforms

ROBERT S. FORD

University of Michigan

THE policy of tax limitation was adopted in Michigan by constitutional amendment in November 1932.[1] Based upon the Ohio plan of limitation, the amendment provided for a maximum tax rate limitation of 15 mills with an exemption for taxes levied for the payment of interest and principal on obligations incurred prior to December 8, 1932, the effective date of the amendment.[2] There was also a provision permitting an increase in the tax rate up to 5 per cent of the assessed valuation for a period of not more than five years, if approved by a two-thirds vote of the electorate, or when provided for by municipal charter. The phrase "when provided for by municipal charter" caused considerable controversy as to whether all governmental jurisdictions were subject to the limitation. The question was settled in the so-called Pontiac case[3] in which the Supreme Court held that the tax limit might be increased in the case of cities and villages operating under charters permitting the levy of a tax for municipal purposes in excess of the rate permissible under the amendment. Inasmuch as all of the cities and villages were operating under charters containing a tax limit, the effect of this decision was to exempt such units from the 15-mill limitation. It is futile to speculate concerning the results of an unfavorable decision by the court, but it is hardly an exaggeration to say that the situation would have been nothing short of disastrous if all units of government had been forced under the terms of the amendment immediately.

The electorate having adopted the amendment, it remained for the legislature to enact legislation setting up the machinery for putting the 15-mill limitation into operation; this was accomplished in the property tax limitation act[4] of April 1933 and in the revision of this act one year later.[5] There were three principal features of this legislation, *viz.*, (1) the creation of a county tax allocation board in each county to be composed of five members, three of whom were to be ex officio members and two to be appointed by the judge or judges of probate within the county; (2) the apportionment of the millage by the board among the various units within the county; minimum rates were specified in the act: one-tenth of one mill for each municipal corporation operating under a charter containing a maximum tax rate, three mills for the county, four mills for each school dis-

[1] For a statement of the background of tax limitation and a treatment of the problems created by the measure, see Smith, Harold D., "Tax Limitation in Michigan," *Public Administration Service,* No. 36 (1934), pp. 62-66.

[2] At that time the total state and local debt amounted to approximately $750 million.

[3] *School District of City of Pontiac v. City of Pontiac,* 262 Mich., 338 (March 14, 1933).

[4] P. A. 1933, No. 62 (April 25, 1933).

[5] P. A. Extra Session 1934, No. 30 (March 28, 1934).

trict, and one mill for each township; (3) any local unit that is dissatisfied with the final allocation of tax rates by the county board may appeal to the state tax commission for review and readjustment of the rates.

The adoption of the 15-mill limitation has had far-reaching effects on the administration of the general property tax. Time does not permit a consideration of the procedure involved in the assessment, levy, and collection of the property tax. It will suffice to say that the property tax has been converted from an "apportioned" to a "rated" tax, that is, the rate of tax is now determined in advance and applied to the assessed valuation to determine the levy. Prior to the limitation the first step in the process was the determination of the levy or the amount of revenue to be raised; this sum was then divided by the assessed valuation to arrive at the tax rate. The shift to a "rated" tax has in turn necessitated a change in budgetary procedure.

THE GENERAL PROPERTY TAX

In order to appreciate the full significance of the tax rate limitation, it is necessary to outline the position of the general property tax in the state and local tax systems. In 1932 state property tax collections amounted to 20 per cent of total receipts, while in the localities the property tax accounted for almost 90 per cent of total revenues. In the same year the total property tax collections amounted to 60 per cent of total state and local revenues, although the total state and local levy on property amounted to 73 per cent of total revenues.

Considered from another angle, the significance of the property tax is indicated by the fact that the total tax levy of the local units amounts to approximately 50 per cent of total taxes—federal, state and local—levied in the state of Michigan. In 1933 the total local levy was 56 per cent of the combined total of federal, state and local taxes levied in Michigan, although the figure declined to 44 per cent in 1934.

In view of the great reliance of the local units on the property tax as a source of revenue, it was to be expected that a reduction in the tax rate would be felt immediately. The adoption of the limitation actually involved a reduction in tax rates, because the tax rate in many of the eighty-three counties exceeded 15 mills in December 1932. In eleven counties, the average school tax alone exceeded 15 mills and in one county it was in excess of 24 mills. Furthermore, the trend of property valuations was downward,[6] so that any reduction in the tax rate, of necessity, meant a decline in the levy, at least, until an improvement in economic conditions would warrant an increase in assessed valuations. In addition, revenues were declining due to the high rate of tax delinquency throughout the state, amounting to 40 per cent in June 1933.[7] The effect of the 15-mill limitation, therefore, was to precipitate a problem of the first magnitude in the matter of local finance.

THE DILEMMA OF LIMITATION

Local officials were faced with the dilemma of how to obtain sufficient revenues for operating purposes. The imposition of additional fees or taxes was not practicable. Rigid restrictions were placed upon the use of both short-term and long-term credit. The limitation was applicable not only to taxes levied to meet current operating expenses, but also to taxes levied for the payment of interest and principal on debts incurred after the effective date of the amend-

[6]During the five-year period, 1931-35, the total assessed valuation for the state, as a whole, declined from $8.5 billion to $5.5 billion.

[7]U. S. Bureau of the Census, *General Property Tax Levies, Collections and Delinquency, State of Michigan,* (August 31, 1934) p. 4.

ment. In the case of many governmental units, a rate of 15 mills did not produce even enough revenue to meet operating expenses, so that an additional rate for new debt service could not be imposed. For those units, therefore, any increase in the short-term debt was automatically prohibited. Long-term borrowing was also affected because the amendment provided that a favorable vote on an increase in the tax rate would be effective for only five years; thus, the maturity period of bonds could not exceed five years. Under the circumstances, the localities sought to obtain financial relief from the state.

The state, however, was on the verge of a fiscal crisis at the time of the adoption of the limitation. During the fiscal year ending on June 30, 1933, revenues declined 25 per cent below the figure of $125 million in the preceding year; the deficit in the general fund increased $13 million or 150 per cent, while tax delinquency continued to mount at an alarming rate. The state was thus saddled with the double responsibility of solving its own problems and at the same time assisting the local units.

EFFECTS ON STATE FISCAL POLICY

The first measure to come up for consideration was that of the abandonment of the state levy on general property, which in 1932 amounted to approximately $23.5 million. There was included in this levy the amount of $3.5 million which was allocated to the University of Michigan and Michigan State College.[8] The state levy on property was repealed by the legislature in 1933, except for a rate of approximately eight-tenths of one mill which would produce $3.5 million for the two educational institutions. In other words, the state relinquished the levy of approximately $20 million in an attempt to ease the tax burden on property.[9] The effects of this measure are indicated in Table I, which shows the percentage of the total property tax levy arising within each layer of government.

TABLE I

PER CENT OF PROPERTY TAX LEVY BY VARIOUS JURISDICTIONS TO TOTAL STATE AND LOCAL PROPERTY TAX LEVY

Year	State	City and Village	School	County	Township	Rejected Tax
1931	11.41	36.58	29.17	16.87	5.85	.12
1932	10.84	41.34	28.34	15.74	3.67	.07
1933	2.19	44.51	31.02	18.88	3.32	.08
1934	2.21	44.21	32.16	18.80	2.61	.01

The state was not in a position to give up this amount of revenue without considerable financial embarrassment. It became necessary, therefore, to obtain additional funds from some other source. Consequently, the retail sales tax act[10] was adopted in June 1933, to become effective on July first of that year. In providing for the distribution of the proceeds of the tax, specific allocations were set up in the act in the amount of $31,700,000, of which $19 million was ear-marked for the general fund to make up for the loss of revenue from the state levy on property.[11]

TAX LIMITATION AND EDUCATIONAL REVENUES

A. *Pressure for Increased Aid to School Districts.* The abandonment of the state levy on property did not relieve the financial condition of the local units; in fact, the total local levy declined.[12] Moreover, the decline in the levy was accompanied by increasing tax delinquency. Under such circum-

[8]In 1935 the state levy on property was abolished entirely.

[9]In that year, however, the total local levy declined approximately $37 million, or 19 per cent, while the total state and local levy decreased approximately $57 million, or 26 per cent.

[10]P. A. 1933, No. 167.

[11]In 1935 the retail sales tax act was amended and the entire proceeds of the tax are now credited to the general fund. P. A. 1935, No. 77.

[12]Note 9, *supra*.

stances, the pressure became very great for an increase in state aid.

Inasmuch as the school districts were already receiving state aid, the proposal was advanced for an increase in the amount received. If a sufficient amount of state aid were granted to any one of the local units, such aid would automatically make possible a greater millage for other local units. It was felt that the school districts were the logical units to receive such aid because, in the first place, the policy of state aid for education had been followed for many years, and secondly, the public schools were under the direct control of the legislature.

B. *The Property Tax as a Source of School Revenue.* Financing of the public school system has been seriously affected by the 15-mill limitation because of the great dependence financially of the schools on the general property tax. In 1923, for example, the property tax levy in the school districts accounted for 80 per cent of total school revenues; in 1933, the percentage of the school district levy to total school revenues was 73 per cent and in 1934 the figure declined to 67 per cent.

The school district levy on property and the public utilities tax, which is administered by the state tax commission, are the two main contacts between the general property tax and the system of educational revenues. Since the adoption of the 15-mill limitation, a slight change has occurred in the proportion of the general property tax levy in the school districts to the total state and local property tax levy. As is shown in Table I, this proportion amounted to 28 per cent in 1932, the year preceding the adoption of the limitation, while in 1934 it amounted to 32.2 per cent.

In addition to the school district levy on property, there is central assessment of the property of public utilities by the state tax commission, the tax being levied at the average general property tax rate for the state.[13] The proceeds of the public utilities tax, in conjunction with the inheritance tax, the tax on foreign insurance companies, corporate organization fees and a few other minor sources of revenue, are ear-marked for the primary school interest fund. The proceeds of the tax on public utilities constitute a major portion of this fund, having amounted to 58 per cent in 1934.

C. *Decline in School Revenues.* School revenues declined from $107 million in 1931 to $74 million in 1934. The effects of the limitation first appeared during the school year 1933-34, although a part of the decrease was due to a decline in assessed valuations.

The percentage decrease in assessed valuations, levies, and state rate on property is shown in Table II. It will be observed that assessed valuations declined 12 per cent during the fiscal year 1934, the first year of the limitation, as compared with a 16 per cent decline during the preceding year. In 1934, the total state and local levy declined 26 per cent, while the school levy declined by almost 36 per cent. These changes were due not only to the 15-mill limitation, but to the continuance of the depression, as well.

TABLE II

ANNUAL PERCENTAGE DECREASE IN ASSESSED VALUATION, LEVIES, AND STATE RATE ON PROPERTY

Percentage Decline from Preceding Year

	Assessed Valuation	Total State and Local Levy	School Levy	Av. State Rate of Taxation	Educational Revenues
1932	7.2	4.7	7.0	2.6*	5.9
1933	15.9	14.8	17.2	1.3*	15.8
1934	11.9	26.4	35.7	16.5	11.5
1935	2.3	.9	2.8*	1.5*	

*Increase over previous year.

The financial difficulties of the schools have been most pronounced in the school districts outside of incorporated

[13]The average general property tax rate is based on the rate for both operating and debt service, despite the fact that the levy for debt service is not included within the 15-mill limitation.

cities.[14] This is due to the decision in the Pontiac case, in which it was held that home rule cities having separate limitations in their charters were exempt from the limitation. The schools in the townships, therefore, have had to share the allocation of the 15 mills with the state, county and townships, while the school districts in cities not under the limitation could use the full millage not allocated to the state and county.

D. *Legislation Affecting State Aid for Education.* The pressure for an increase in state aid led to the enactment of the so-called Thatcher-Sias Act,[15] which became effective July 7, 1933. This act was passed for the purpose of providing both state aid and equalization; provision was made for the distribution to the public school system of an amount not to exceed $15 million, such funds to be obtained from the proceeds of the retail sales tax, in excess of specific allocations amounting to $31,700,000. In a special session of the legislature in 1933, the special school emergency fund[16] was created by the legislature ear-marking certain funds for distribution under the Thatcher-Sias Act. In this fund were included all proceeds from the retail sales tax in excess of the specific allocations referred to above, and the revenues from the excise and license taxes on liquor in excess of allocations amounting to $1,102,000.

A further expansion in the system of state aid for education was made in the Thatcher-Saur Act,[17] which became effective June 6, 1935. This act amends the financial provisions of the Thatcher-Sias Act of 1933 and appropriates from the general fund, in place of the $15 million provided for in the Thatcher-Sias Act, the sum of $36,040,000 in 1935-36, $37,400,000 in 1936-37, and $38 million thereafter, less the amount of the primary school interest fund.[18] The money can be used only for school operating expenditures. It was possible to make the appropriation from the general fund because of the amendment to the sales tax act in May 1935[19] which provided for the deposit of the sales tax proceeds to the credit of the general fund, instead of being earmarked for specific purposes as in the original act.

The Thatcher-Saur Act assures a gross financial program ranging from $65 for each pupil in districts having less than twelve persons, to $48 for each elementary child and $65 for each high school child in city districts. The net amount of educational aid granted to each district is the amount of the gross allowance less a sum equal to two and one-half mills on the equalized valuation of the property in the district, plus the current primary school interest fund receipts, plus tuition receipts, if any. The inclusion of the primary school interest fund in the appropriations is significant because any decrease in the fund through the operation of the 15-mill limitation amendment will be offset by an equivalent increase in the appropriation.

The result of the appropriations will be to increase the proportion of public school revenues furnished by the state from approximately 31 per cent to 53 per cent. It is significant also that education is coming to be generally considered as a state function and that this attitude is reflected in the new measure.

EFFECT OF THE LIMITATION ON MUNICIPALITIES

The 15-mill limitation is an issue of great interest in Michigan cities. At present the following nine cities are operating under the limitation: Flint, Pontiac, Saginaw, Grand Rapids, Muske-

[14]Newton, R. Wayne, "Michigan Can Afford to Save the Schools," Michigan Education Association, Bulletin No. 28 (January 2, 1935) p. 8.

[15]P. A. 1933, No. 236.

[16]P. A. Extra Session 1933, No. 16.

[17]P. A. 1935, No. 192.

[18]Estimated to amount to approximately $14 million during the present fiscal year.

[19]P. A. 1935, No. 77.

TABLE III

CITY TAX RATES PER $1,000 OF ASSESSED VALUATION

City	Population	1930	1931	1932	1933*	1934*
Battle Creek	43,573	35.60	35.60	34.20	32.89	30.60
Belding	4,140	50.48	49.14	47.26	38,19	33.45
Flint	156,492	41.74	35.21	32.70	31.15	27.48
Grand Rapids	168,592	33.85	32.12	30.26	30.96	31.44
Ionia	6,562	41.63	41.12	39.15	31.02	34.66
Jackson	54,870	30.61	32.04	29.82	28.61	25.96
Muskegon	47,390	36.30	36.43	33.22	30.39	32.13
Muskegon Hgts.	15,584	39.00	41.78	43.62	42.21	42.88
N. Muskegon	1,370	46.55	45.62	39.57	33.52	32.04
Pontiac	64,928	49.31	44.49	39.81	42.10	44.20
Saginaw	80,715	45.54	45.29	38.04	28.85	32.31

*Includes tax rate for service on debts incurred prior to December 8, 1932, which is exempt from the limitation.

gon, North Muskegon, Muskegon Heights, Battle Creek and Ionia. On November 5, 1935, the voters of Lansing rejected the limitation, while it was adopted in Jackson and Belding. Previously, the voters of Kalamazoo rejected the tax limitation and the Highland Park Commission, upon the request of a committee of fifty taxpayers, denied a request to place a 15-mill charter limitation amendment proposal on the city ballot of April 1, 1935. The tax rates in these cities, over a period of five years, are shown in Table III.

The available information indicates that the limitation has worked a severe hardship on the cities in which it has been adopted. Budgets have been thrown out of balance, adoption of illusory economies has been forced upon city administrations, such as the inability to provide adequate street maintenance, while municipal financial conditions have been further aggravated by demands that the localities furnish a substantial portion of the costs of welfare relief. Furthermore, city school systems have been seriously crippled with the adoption of an over-all tax limitation. In most of the cities, taxpayers were assured by the real estate group that the adoption of the limitation would be followed by an increase in state aid for education. As might have been expected, such aid has not been granted, and the 15-mill cities have found their available levy for schools reduced to approximately four mills. Most of the state aid for education is distributed on a school census basis. Any city that is unable to provide the minimum educational program is entitled to receive equalization aid. There is no premium or financial inducement for cities to adopt the limitation. In fact, the record thus far shows a net disadvantage for any city coming under the limitation.

The effects of the limitation have been quite similar in all the cities voting favorably on the question. All of the nine cities are now following drastic policies of retrenchment. The heaviest burden has fallen on the schools and city government. The schools have been forced to shorten the school year, cut teachers' salaries, as well as reduce the teaching staffs. City services have also been greatly reduced. The type of economies adopted has included items such as the closing of fire stations and reduction in the number of firemen, reduction in the number of policemen, elimination of street maintenance, reduction of street cleaning and sewage and garbage disposal, closing of city parks and reduction of recreational facilities. The advisability of charging fees for the use of city recreational facilities, garbage collection, and other services has been considered. In the city of Flint, which is the only city that has been operating under the limitation for a full year, monthly meter charges were levied on the public utilities—electricity, tele-

phone, gas, and water. However, there is some uncertainty as to the legality of this step and the matter is now in the process of litigation. Consequently, the meter charges have not been paid, except by the municipally-owned water plant.

In view of these conditions, it may seem rather strange that the issue of tax limitation is still a lively one in the cities. It must be kept in mind, however, that a propaganda campaign has been developed, not only in Michigan but throughout the United States, for a reduction in the tax burden on real estate through the device of tax limitation. It is not surprising, therefore, that in Michigan the issue has been kept continuously before the public in the attempt to force all governmental units under the 15 mills.

EFFECTS ON ALL GOVERNMENTAL UNITS

In Table IV is shown the average tax rate in the various units of government over a period of five years. It is recognized that the rate in various governmental units may vary widely from the average for the group, but comparative tax rates will convey some idea of the extent to which governmental units have been affected by the limitation. In the computation of the tax rates for 1933 and 1934, the rate for debt service is excluded, inasmuch as operating expenditures, only, come within the 15 mills. The tax rate in the cities and villages declined by about 10 per cent in 1933, although it must be kept in mind that there are 472 cities and villages in the state and that only seven cities were operating under the limitation during 1934. The average tax rate shows an actual increase in the counties. The reduction in the state rate was offset by the adoption of a retail sales tax. On the basis of the figures for the two-year period, the burden of the limitation has fallen principally upon the school districts and townships; the former showing a reduction of 37 per cent in 1933 below that of 1932, and the latter showing a reduction of 24 per cent in 1933 and a total reduction of 40 per cent in 1933 and 1934.

HAS TAX LIMITATION SERVED AS A MEANS OF TAX REFORM?

The contention is frequently made by the proponents of limitation that one of the most desirable effects of limitation is that of serving as a means of tax reform. The experience in Michigan does not substantiate this contention. One of the first effects of the measure was to force the abandonment of the

TABLE IV

TAX RATES ON GENERAL PROPERTY

	State			City and Village			School			County		
Year	Operative	Debt	Total	Operative	Debt	Total	Operative	Debt	Total	Operative	Debt	Total
1930	3.49		3.49	11.18		11.18	9.43		9.43	5.29		5.29
1931	3.69		3.69	11.84		11.84	9.44		9.44	5.46		5.46
1932	3.56		3.56	13.56		13.56	9.29		9.29	5.16		5.16
1933	.60		.60	8.09	4.10	12.19	6.00	2.50	8.50	4.41	.77	5.18
1934	.62		.62	9.71	2.58	12.29	6.68	2.26	8.94	4.54	.69	5.23

	Township			
Year	Operative	Debt	Total	Total for all units (Excluding debt service—1933 and 1934)
1930	2.11		2.11	31.50
1931	1.89		1.89	32.32
1932	1.20		1.20	32.77
1933	.73	.18	.91	19.83
1934	.60	.12	.72	22.15

Source: Derived from Reports of the State Tax Commission.

state levy on property. To some extent this was an undesirable step because it tended to undermine the position of the state tax commission in the administration of the general property tax. In 1933 and 1934 there was a state levy of eight-tenths of one mill, although this was abolished in 1935. It would probably have been better to have continued the fractional mill levy, in order to maintain some degree of state supervision over local assessments.[20] Following the passage of the property tax limitation act in 1933, the state tax commission was practically eliminated from the administration of the general property tax, except for the central assessment of public utilities and the equalization, by the state board of equalization, of county assessments for the distribution of state aid for education. However, in the 1934 revision of the act there was a provision permitting aggrieved local units to appeal to the tax commission for review and readjustment of the millage as allocated by the county tax boards.

Another effect of the limitation was to force the adoption of the retail sales tax. While this seemed to be the only financial alternative for immediate utilization, due to some uncertainty regarding the constitutionality of an income tax, it was obviously not tax reform. The sales tax is considered as the most regressive of all taxes, its incidence being greatest upon persons with small incomes.[21]

Tax limitation was advocated also as a means of forcing the adoption of a personal income tax. The result of the limitation, however, was to erect another barrier to income taxation. The courts have held in a number of states,[22] as well as the United States Supreme Court,[23] that a tax on the income from property is the same as a tax upon the property itself. In the light of these decisions it would seem that an income tax could not be levied in Michigan in excess of 1½ per cent, or 15 mills.

It may be contended that the tax limitation has forced a reform in educational finance by making it necessary to expand the system of state aid. It is true that a proper expansion of state aid would be considered as tax reform, but the 15-mill limitation has tended to shift the emphasis somewhat as to the type of state aid to be granted. Prior to the limitation, the problem of school financing was primarily that of securing an adequate equalization fund; it is now necessary to provide funds for school districts which would previously have been able to support an educational program.

Finally, the limitation represents an attempt to prescribe uniform tax limitation for governmental units having non-uniform tax requirements. It is well known that per capita costs of government are higher in cities than in rural sections. It should be recognized that different types of communities have varying financial requirements and that uniformity cannot be forced by the simple mechanical device of tax limitation.

CONCLUSION

The tax limitation has not been in effect long enough for its full effects to be observable. Adopted during a period of economic depression when assessed valuations were declining it has had a restrictive influence on local government; increasing tax delinquency added

(Continued on Page 714)

[20]Mr. Newton suggested that the state millage should have been reserved "until other revenues have fully demonstrated their abilities to meet the state's requirements." *Op. cit.*

[21]For an illustration of the effects of the sales tax upon various groups of income receivers, see Walker, Mabel L., "Where the Sales Tax Falls," General Welfare Tax League, (March 1934).

[22]See especially *Backrach v. Nelson,* 349 Ill. 579 (1932).

[23]*Pollock v. Farmers' Loan and Trust Company,* 157 U. S. 429; 158 U. S. 601 (1895).

Locally Shared State Revenues

Local governments increasingly dependent on states for support

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THERE is no magic whereby new and independent local taxes can be created. More and more local governments must look to the state for support if local government activities are to continue to expand.

The participation of local governments in state-administered tax revenues has increased rapidly in the post-war period. In 1912 about 8 per cent of the local share of state and local tax sources in the United States came from state-administered taxes. In 1928 this proportion had increased to nearly 15 per cent, in spite of the fact that meanwhile the total of local revenues had tripled. What the proportion is today for the entire United States can only be conjectured; but with shrinking real estate taxes and the generous—perhaps over-generous—sums given from federal and state sources for relief aids it must have increased materially.

This increased dependence of local governments on the superior government for support is not peculiar to the United States. On the contrary centralization of revenue sources has been carried much farther in most of the post-war European states than here. With depleted resources, and a heavy burden of debt, uniform taxes and the economies of centralized tax administration were inevitable; and this in turn necessitated the sharing of these centrally-collected revenues with local governments. In England, where the central government has long been controlling and directing local activities through grants-in-aid, the local revenues from centrally administered sources have grown from one-fourth of total local revenues in pre-war years to nearly one-half of local revenues today. In Germany, where state and local governments alike have lost their most remunerative taxes to the Reich, state and local revenues from Reich taxes have grown from practically nothing to 40 per cent of state and local income. The Austrian revenue system has followed the same course; and similar tendencies are to be traced in Belgium, The Netherlands, and other countries.

The increasing use of locally-shared state revenues can be attributed to two motives. The first is improvement of the standards of local government. The second is improvement of the tax system itself. These are not, of course, mutually exclusive goals, and both motives can sometimes be traced in a single aid.

The long accepted device for controlling and directing local government activities is the subvention or grant-in-aid. Ordinarily the purpose for which the money is to be used is specified. Often it is designed to stimulate local governments to greater efforts by requiring the local government to match state funds dollar for dollar. The English percentage grant has set the pattern. In this

way municipalities have been encouraged to build better school buildings, pay higher salaries to their teachers, and improve their rural highways.

Again state aid is conditioned on certain standards of local administration. Most English grants, while matching local expenditures, have permitted some discretion, on the part of the authority administering the grant, in the expenditures for which compensation is given. Expenditure matched must be approved expenditure; and the entire amount of aid may be withheld (although it rarely is) if, in the opinion of the central government inspector, the level of local administration falls too low. In this country state governments have usually been content to stimulate the local governments to spend, taking it for granted that more money will bring better schools and better highways. State inspection is the exception rather than the rule. Standards may be specified in the law, but little effort is made to determine whether local officials are maintaining the standards set for them.

Grants-in-aid need not, of course, depend on local expenditures. In fact, in recent years we have tended to reverse our policy. Matching local expenditures rewards the progressive community, and also the extravagant one. And we are beginning to see virtues in economy. Moreover, the backward community may be backward only because it is poor. Consequently more and more we are setting minimum standards of expenditure which, at least in the poor communities, are maintained largely at state expense. These equalization aids for schools are to be found in an increasing number of states. In New York State the largest part of the education aid is distributed on an equalizing base. So, also, is the town highway aid. The same form of aid is used for schools in England and in Prussia. Local governments may go beyond the minimum at will, but at their own expense.

CENTRALIZATION OF TAX RESOURCES

Turning to the second objective of the state in sharing state revenue with local governments—the improvement of the tax system—we find a shorter history and less widely accepted principles. What has actually happened is that centralization of tax resources has preceded centralization of governmental functions. This is the inevitable result of the extension of business activities over a continually widening area, together with the increasing cost of government. Local governments have long since ceased to represent natural economic units. Nothing short of the nation itself can be regarded as a natural economic unit. Consequently, taxes which will avoid double taxation on the one hand and tax evasion on the other must be nation-wide. And the inequalities which result from this double taxation and this tax evasion become increasingly intolerable as the tax burden grows.

The result of this is that state and national governments control an inincreasing proportion of the tax resources, both through the development of new sources and the appropriation of former local sources. And these they are sharing with local governments in increasing amounts, either as compensation for lost resources, or as new sources with which to meet threatened deficits. When the aim is compensation for lost revenue sources, the form of sharing is usually the return of a fixed percentage of the yield of a specified tax to the community of origin. This differs from the grant-in-aid in varying with the yield of a specific revenue source rather than with some measure of need. It varies also, in most instances, in not being dedicated to a specific function. When the aim is balancing local budgets the form of sharing is again the return of a fixed percentage of a specified tax, but on an equalizing base rather than to the community of origin.

SHARING STATE REVENUES

This brings us to the question as to which method of sharing state revenues with local governments is best. The answer depends, of course, on the purpose. If the purpose is to stimulate local activity, then the percentage or matching grant is best. If the purpose is to maintain uniform minimum standards, then some equalizing grant must be used, for there are communities too poor to maintain any reasonable minimum which the state may set. If the purpose is compensation for lost revenue sources, then the return of a fixed proportion of a specific tax to the community from which it came will serve the end in view. If the purpose is to balance local budgets, or reduce excessive local real estate taxes, the equalizing grant will again be called on.

It is my guess that the day of the percentage grant has passed. England, where it achieved its greatest development, is abandoning it, reluctantly, for equalizing aids. The states in this country are gradually introducing equalizing grants where formerly they matched expenditures for local funds, dollar for dollar. This tendency has been stimulated by depression; but it seems to be more than a depression phenomenon. The rapid growth of government activities means permanent pressure on the tax system.

It is also my guess that the return of a fixed proportion of a specific tax to the community from which it comes will be resorted to less and less. This is an ideal arrangement from the point of view of the wealthy urban community. It receives a large income, for which it has no responsibility to the taxpayer, from a source which it could not itself administer successfully. From the point of view of responsible and economical government, however, it is not to be tolerated. The German post-war experience with this device is most instructive. State and local governments in pre-war Germany depended on the income tax as much as our state and local governments have depended on the property tax. After the war this and other state and local taxes were appropriated by the Reich in order to conserve resources; but the larger part of the yield of the income tax, together with a substantial share in other Reich taxes, was returned to the state and local governments from whence they came. In Germany's brief period of prosperity, between stabilization and depression, there was an orgy of municipal extravagance, reminiscent of some of our own city governments, which is traceable in large part, although not entirely, to this financial system. When depression came the system broke down completely. The Reich has cut the revenues so distributed even beyond the decrease resulting from declining yields. And in so far as they are continued they are distributed in proportion to 1929 yields, not the current yield. By this simple device they have converted them into equalizing aids, since the industrial cities, which enjoyed the greatest prosperity in 1929, have suffered the most from depression.

We in this country have not carried this form of sharing as far as it has been carried in some European countries. But even the limited development of this device to be found in New York State has brought problems which should discourage its further expansion.

The form of locally-shared state revenue which is growing is the equalizing aid, whether for special functions or general use. This is inevitable if resources are to be economically administered. It insures the distribution of funds only to communities in genuine financial need. Even this brings difficulties, however. The wealthier communities do not always contribute cheerfully to the support of their poorer neighbors, and the technical difficulty of measuring relative need and ability is

very great. More serious than these is the problem of central control of local expenditure when the contribution is coming principally from the state. There are towns in New York State, for example, obtaining three-fourths of their income or more from the state, and a great many school districts obtaining nine-tenths or more of their income from the state. Practically no control is exercised over the expenditures of these communities. Highway payrolls have been found in some of these towns which contain the name of every able-bodied man in the town—and some women; and the highways improved in many instances might better be abandoned, together with the occasional submarginal farm which they serve. Schools are to be found maintained (at state expense, of course) for one or two children, when transportation to a nearby school would cost less and provide the children with a better education. The fact is that the state is subsidizing parasitic communities which should be disbanded. This is a danger of all equalizing aids. Another danger is that poor but deserving communities will be pauperized by the system. It is just those communities that are receiving nine-tenths of their support from the state that are most insistent about the rights of local self-government. This is not hard to understand. Local self-government at the expense of someone else is naturally more attractive than local self-government which must be paid for by those enjoying it. But the lack of responsibility which comes from separating the spending from the taxing authority is most unfortunate, to say the least. Control can, of course, be applied, but controls adequate to insure wise expenditures, when the bulk of the income is supplied by the state, will leave only nominal local self-government.

WHAT IS THE SOLUTION?

This is the dilemma of state support of local government. No simple solution offers itself, but the problem is not, therefore, insoluble. It is apparent that state control must be extended as state aid is increased, and there are probably some poor and sparsely-settled areas where local government must be abandoned altogether. But all cities, and most rural areas, are still capable of a substantial measure of self-support. In the case of rural governments, consolidation into larger units will often be required. This reduces the need for state aid by reducing the cost of government on the one hand, and equalizing local resources on the other. To some extent the state may take over hitherto local functions supporting and administering them directly. The action of North Carolina and Virginia in taking over rural roads is a case in point. All of these are partial solutions of the problem; and if all were adopted there would still be a substantial sphere of local self-government remaining. But the local governments which hope for increasing state support with no loss of local independence are hoping for manna from heaven.

EDITOR'S NOTE:—Address delivered November 25, 1935 at the Forty-first Annual Conference on Government of the National Municipal League at Providence, R. I.

Governmental Responsibility for Unemployment Relief

Relief is the responsibility of government —federal, state, and local—and the federal government should continue to bear a share of the direct relief burden

HARRY GREENSTEIN *State Relief Administrator for Maryland*

THE emergency relief program in Maryland as we know it today is about two and one-half years old. If someone had predicted in 1933 that it would be only a matter of a few months before the state would have a social welfare structure which would embrace every county in Maryland, that person would probably have been regarded as something of a visionary and dreamer.

Two and one-half years ago we did not even have the authority or jurisdiction in Maryland to administer unemployment relief under public auspices. Only in a few of the counties were there any social workers or social work organizations. Public unemployment relief was unheard of. In most of our counties, relief activities centered around local chapters of the American Red Cross. In the less densely centered regions, groups of local citizens banded themselves together in emergency voluntary relief organizations. In many instances, churches and country stores were the only resources available to meet the distress caused by unemployment.

The average monthly aid per family in the counties in 1931 was $4.50; in Baltimore City $24.00. The average monthly relief in the counties under our public welfare program has risen from $4.50 in 1931, to approximately $24.00 per family; in Baltimore City from $24.00 to approximately $40.00 per month. The budgetary principles set up by the U. S. Children's Bureau were adopted; it being recognized that any relief program, to be effective, must maintain a normal, wholesome life for families, and that health and morale should not be overlooked.

There has not, however, been any attempt to regiment or standardize relief policies or practices throughout the state. The various sections of the state are diametrically different from each other in so far as people and geographical conditions are concerned. Southern Maryland is closely akin to the deep south, and the Eastern Shore has very little in common with Western Maryland. Baltimore City, of course, is in a class all of its own. It was therefore felt it would be futile to impose upon the state as a whole a uniform relief program. We could have done this, were we so minded—we had the power, we had the money; but it would have been thoroughly unsound and very unwise from every point of view. We felt we had no right to fly entirely in the face of community feeling, community traditions, community thinking. So the relief program was decentralized and administered through representative boards in each of the local subdivisions. These boards were given full administrative power, subject, of course, to the general direction and supervision of the state office.

Perhaps the greatest contribution

made to the public welfare program in Maryland was the enlisting of the support and coöperation of key men and women who composed these boards, and who regarded this relief program as their own. And it is their program because they have helped to shape its policies; they have given of their time without stint or limit. It has been made a definite rule not to initiate any state policies of a state-wide character without calling into conference the chairmen of these boards. Regional meetings have been held with all of the county welfare board members in different sections of the state, which resulted in intelligent, thoughtful discussion and participation. Because of this the welfare boards are a tower of strength. With the help of these men and women, the passage of a bill was secured at the last session of the legislature which has modernized and legalized an all-inclusive, well-rounded public welfare structure.

From the very start of our relief program in 1933, we had one objective in mind—we were not interested merely in administering an emergency relief program. Every move made was considered from the point of view of developing a permanent public welfare structure in the state. We tried to take a long-range point of view with regard to relief, thinking of it only as one department, although an extremely important department, of a complete welfare program.

We were in a peculiarly fortunate position to be able to do this. Maryland happens to be one of the few states where the so-called emergency relief program, and the normal welfare activities of the state were administered by one state agency. There was no antiquated machinery to scrap, no vested interests to worry about, no personality problems from a departmental or professional point of view to be concerned with. Because unemployment relief and the regular welfare activities were under the same auspices, it was possible to launch our program from the point of view of ultimate rather than immediate objectives. We kept rigidly in mind the fact that the day would come sooner or later when unemployment relief would no longer dominate the entire picture. For this reason, our county welfare boards were set up with an eye to the time when they might be in a position to administer not only relief, but also act as public welfare units in each county in the state. This is the primary reason why we were so responsive to local opinion, and why we tried to develop an acceptance and an understanding of the relief program on the part of the local communities.

LEGISLATION SECURED

We were then ready for the next step, and when the legislature met the early part of this year, we were quite prepared. For months prior, we had been busily engaged in drafting a law to enlarge the jurisdiction and authority of the state agency so that it might operate as a central and coördinating department over all public assistance activities. It passed the legislature without any amendments. This bill legalized the county welfare boards already set up, and converted them into county public welfare units. Each board was given full authority to administer not only unemployment relief, but also old age pensions, child-care activities, and collateral public welfare functions.

In addition, the state department was vested with complete jurisdiction to fix the salaries, and the number of personnel to be employed in each unit, with full control and direction over all public welfare activities to which the state contributes either in whole or in part. All personnel to be employed, from the head of the state department down to the lowliest employee, were included in the state merit system, subject to competitive examinations, but fully protected

by law so that partisan politics would have no place in the administration of the public welfare program in the state. This was undoubtedly the most constructive step thus far taken in the development of our program.

PERSONNEL

All too frequently we make the mistake of concentrating on the passage of social legislation and then give too little thought to the question of how this legislation is to be administered. Let us not forget that in the final analysis a social welfare program is only as good or as bad as the people who are entrusted with its direction. It is of the utmost importance that political considerations be completely divorced from the administration of relief activities, otherwise public welfare in this country will be completely discredited. For this reason, it was decided that no one who was a member of either the Republican or Democratic committees could be eligible for appointment on the boards, nor could anyone who held either appointive or elective political office serve as a member.

But quite aside from integrity of purpose in the administration of our public welfare program, there is an equally important responsibility which must be faced. During the past few years we were laboring under the terrific handicap of having to build our organizations almost overnight. There was no trained personnel; no background of experience by which to be guided. One of the most important tasks ahead in governmental welfare programs today is to secure skilled personnel, to protect them on their jobs, and to provide them with professional opportunities and incentives. Point out the states which have an adequate professional staff and you will see state programs which are going ahead. On the other hand, point out those states with poorly equipped, politically appointed personnel and you will see states which have not as yet, and never will, make any real progress in the development of a worth while public welfare program.

FEDERAL RESPONSIBILITY

In 1933, for the first time in the history of the federal government, a vital national principle was established, namely, that government does owe a responsibility for the relief of distress caused by widespread unemployment. During the past two and a half years, total expenditures for emergency relief in this country amounted to $3,543,000,000. Of this total the federal government contributed over $2,524,000,000 or slightly more than 71 per cent. The state governments made available $435,000,000 or 12 per cent, while the local governments provided $584,000,000 or nearly 17 per cent. Maryland has financed its part of the relief program entirely through state funds, and has raised over $16,000,000 for this purpose from 1933 up to the present time. It is interesting to note that for the five-year period, beginning July 1, 1930 and ending June 30, 1935, almost two-thirds of the total state contributions for relief came from New York, Pennsylvania, Illinois, and New Jersey.

If the contributions made by some of the states for unemployment relief during the past two and one-half years are analyzed, it will be found that in many areas the federal government has carried nearly the entire relief burden. I have no criticism to make of the distribution of federal relief funds, but I cannot see how those states which have been unable to meet their own relief problems in the past two years can now do so. Even after the relief rolls have been reduced by three and one-half million persons through the works program, there will still remain a large residual group which cannot be cared for by the states alone. Very few of the states at the present time are in a finan-

cial position to take care of their direct relief problem. The announced federal policy of complete withdrawal from direct relief, if carried out, is going to cause untold misery and suffering during the coming months. We already know that in certain sections, when direct relief was discontinued, that families were not cared for—the local communities were either unwilling or unable to meet this situation, and the private agencies had no resources to take care of the problem.

Many states have already been given their final direct relief grant. Some of the gains made in the past are now in danger by the imminent, if not actual, liquidation of the Federal Emergency Relief Administration. The apparent unwillingness of the federal government to continue direct relief presents one of the most serious problems facing the country today. The implication is that to give direct relief is an improper function for the federal government to perform. I cannot share this point of view. If we accept the philosophy that participation in a direct relief program is not a proper responsibility on the part of the federal government, then certainly the states and local units are justified in taking a similar position.

I would plead at this time for a continuance of federal responsibility in a direct relief program. Relief should not be financed exclusively by the federal government, but the principle incorporated in the social security bill should be followed, namely, partnership between the federal government, the states, and the local units. It is also important that a carefully worked out equalization plan be developed so that each state shall bear its proper proportion of the financial costs to the extent that its resources permit. We will have to stop using the term "emergency" in relief activities. Any program which has continued for nearly two and one-half years can hardly be classified under the heading of "emergency." Relief, whether we like it or not, will be with us for a long time to come. It is important to recognize that even if the economic system gets back to the 1929 rate of production, there will be millions of men and women who cannot be reabsorbed in industry, and must be cared for in some way. It is tragic, but unfortunately true, that we now have on our hands an army of permanent unemployed and so-called unemployables. This will require large appropriations on the part of the state and local governmental units, but it will also be necessary for the federal government to remain in the relief field.

The day has long since passed when private charity can take care of the relief problem. The day has likewise passed when the states alone can meet the unemployment relief burden, especially when caused by mass unemployment on a countrywide basis. This is the responsibility of government—federal, state and local—and it is to be hoped that this responsibility will be accepted and administered in the future on a basis leaving to the states and local units as much autonomy as possible in the development of their respective programs, but with the definite acceptance of responsibility by the federal government of minimum social standards and a sharing of financial costs.

Editor's Note:—Address delivered November 26, 1935 at the Forty-first Annual Conference on Government of the National Municipal League at Providence, R. I.

Comparative Tax Rates of 301 Cities, 1935

Figures for the cities reporting in both 1934 and 1935 show a reduction in both the total tax rate and the adjusted tax rate for 1935

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THE accompanying tabulation presents in condensed form the tax rates upon property for the current year in 301 cities in the United States and Canada.

The purpose of the tabulation has been set forth before—that of making available in comparative form accurate and concise information as to current tax rates per $1000 assessed valuation of the cities. Since the depression there has been a renewed interest evidenced in the subject of expenditures of both the federal, state, and local governments, and in the manner of their financing. The literature put out upon the subject has grown apace. Legislation, too, has enriched the statute books—not invariably to the benefit of the tax spender or even the taxpayer. The interest in local tax rates will continue so long as 40 per cent of our population resides in communities of over 30,000, two-thirds of whose revenues are derived from that source.

The form of presentation is similar to that of prior years, and is largely self-explanatory in the column headings. Slight modification was made this year, in the omission of data relating to dates of tax collection, while the first penalty date and number of instalments in which taxes are payable were substituted. The cities are arranged in order of population by the five census groups, the 1930 census figures still being accepted. For the Canadian cities which follow, the latest available census figures were used.

The total assessed valuation is reported in the next column, followed by the respective percentages of realty and personalty represented in the total reported assessment. In the Canadian cities, personal property is not assessed, but the assessments of business and income found in some provinces, which are taxed at the same rate as realty, are included with the realty valuation.

Next follow the date the city's fiscal year begins, the first date city taxes are subject to penalty, and the number of instalments in which city taxes are payable. It is impossible to indicate the fiscal years of the various subdivisions other than the city upon which taxes are paid by city property and the special provisions regulating payment of taxes for these other units when collection is not made by the city. Personal property not uncommonly has a different penalty date than real estate, but this refinement is omitted. Provisions are found to have been liberalized in the matter of paying taxes. Payment in as many as twelve instalments is permitted in several cities, quarterly payments becoming increasingly popular. Further inducement is offered in many cases in the form of discounts, while the penalty rate is being softened.

The next five columns report the tax

rates per $1000 assessed valuation, showing separately the rates for city, school, county, and state purposes, and the total. It is the objective of the tabulation that this total rate should represent the total of the one or more tax bills for all purposes upon a single parcel of property assessed at $1000—except for those cities in which the legal basis of assessment is not 100 per cent of full value. For these exceptions adjustment of the actual rates to a uniform 100 per cent basis has been made to facilitate comparison, and is indicated by an "A" following the total rate, with a footnote explanation of the basis of adjustment. When a rate is so adjusted, however, it should be noted that the assessed valuation to which it applies has not been correspondingly adjusted, as it is desired to show only the actual assessed valuation in each city.

The last two columns report the best judgment as to what the total tax rate would be if the assessments of all the cities were made by a single assessor or by uniform assessing standards at full value. The purpose of the final column is to indicate the relative tax burden upon each unit of valuation, as opposed merely to the tax rate upon that property. Many practical difficulties arise in assessing all the properties in any one city upon a uniformly equitable basis. When applied to many cities, these difficulties are multiplied, as even an incentive for uniformity does not always obtain. While the ratios are only estimates, they afford the best known available measure of the comparable tax load. A growing reluctance has been shown to estimate this ratio—even though it is accepted that deviation from the legal basis is employed, due in part to inactivity in real estate, and the absence of recent checks upon assessments. Generally in such cases prior years' ratios are continued. The Tax Policy League, in its October number of *Taxbits*, has summarized by states the legal and estimated actual bases of assessment.

It is of course impossible to report in a single line all the information sought to be shown for each city. The complications arising have been indicated in previous years—the multiplicity of overlapping taxing units within a city, the deviations in boundaries, and different bases of assessing; the variation in distribution of costs between units, as library, school debt service, etc.; the budget procedure which affords but a single rate for all purposes; classification of property, particularly personalty, and the graded tax law, as found in Pittsburgh and several Canadian cities, etc. These modifying factors restrict the presentation and utility of the table for comparative purposes. So far as possible, however, these refinements are referred to in footnotes. It is cautioned that conclusions may be drawn safely about any city only after reference is made to these footnotes.

RANGE OF RATES

Analysis of the total tax rate column shows a wide range in rates, from $1.14 for Charleston, S. C., to $15.00 for Steubenville. For the Canadian cities, a narrower range is found, from $39.98 for London to $26.22 for Winnipeg. In Group I cities, Chicago is high, $71.20, and Baltimore low, $25.50; in Group II, the range is from $49.20 in Portland to $15 in Washington; excluding Washington, Cincinnati is low, with $16.86; Group III, Jacksonville, with a rate of $62.88, to Canton, with $17.00; in Group IV, Charleston as reported, to Wheeling $14.55 (adjusted); and for Group V, from Waukegan, $74.00, to Steubenville, as above stated.

The unweighted average total tax rate for the 301 cities reporting is $35.20. This compares with $34.86 for 261 cities reported in 1934, or an increase of 34 cents. The cities of the United States

show an increase in the average from $34.94 to $35.34, or 40 cents; the Canadian cities, a reduction from $33.62 to $32.74, or 88 cents. The median total tax rate is $34.00.

Limiting the comparison of total rates to 249 cities reporting in both 1934 and 1935, it is found that the unweighted average total rates are $34.96 and $34.43, respectively, or a reduction of 53 cents. The 233 comparable cities in the United States are down 53 cents, to $34.55, and the 16 Canadian cities are down 55 cents, to $32.74. This reduction reverses the trend reported one year ago, and is emphasized when correlated with valuations.

An analysis of the cities to show this correlation discloses for 233 cities in the United States, that 116 of the number reduced assessments, 46 increased assessments, and 71 reported no change. Of the 116 cities, 51 also reduced the total rate, 46 increased, and 19 had no change in rate. Of the 46 cities raising assessments, 31 reduced their rate, 9 increased, and 6 reported no change. Of 71 cities reporting no change in valuation, 30 had a reduced rate, 23 an increase, and 18 no change. For 16 cities in Canada, 13 reduced assessments, of which 6 increased, 4 reduced, and 3 had no change in total rate; and 3 cities reported no change in valuation, 2 increasing and one reducing the total rate; none increased its valuation for 1935.

The column "Adjusted Tax Rate," which estimates the tax burden upon property, discloses that the load is not as heavy as the total tax rate implies. In this column the rate reflects the charge upon property directly in proportion as the ratio of assessing, as shown in the preceding column.

The range of adjusted rates is from Union City, with $47.17, to Winston-Salem, with a $11.70 rate. For the Canadian cities, a smaller spread is noted, from Hamilton, with $39.50, to Vancouver, with $20.06. For the United States, Boston is high, $37.00, and San Francisco, low, $19.15, in Group I; in Group II, Jersey City, $42.78, to Cincinnati, $14.33; Group III, from Fall River, $42.00 to Columbus, $12.11; Group IV, Union City to Winston-Salem, both rates already reported; and for Group V, from Clifton, $44.60, to Lorain, $13.12. The median of the adjusted rates is $25.19.

The unweighted average adjusted rate for 301 cities is $25.95. In 1934 this average was $26.34 for 261 cities. A net reduction of 39 cents is reflected, therefore, from one year ago. The cities in the United States dropped 30 cents, to $25.70, and the Canadian cities, 86 cents, to $30.37.

Limiting the comparison to the 249 comparable cities for 1934 and 1935, the average adjusted rates are $26.34 and $26.13, respectively, or a decrease of 21 cents for this year. The United States cities decreased from $26.03 to $25.84, or 19 cents, while the 16 Canadian cities dropped from $30.75 to $30.37, or 38 cents.

ASSESSED VALUATIONS

The total rates shown (except those marked "A") are applied to the assessed valuations reported. The valuation of the 301 cities for 1935 is $70,672 millions, of which $3,429 millions are in the Canadian cities. The per capita average assessments by census groups, beginning with Group I, are $1,711, $1,481, $1,172, $1,236, and $1,157, respectively, or a grand average per capita of $1,453. The Canadian per capita is $1,193. Compared with 1934, these figures reflect a downward trend of $62 per capita.

This trend is reflected more exactly when limited to the 249 cities reporting in both 1934 and 1935. The total valuation of these cities in these years was $67,916 millions and $66,670 millions, respectively, or a reduction of 1.84 per

cent for 1935. The Canadian figures were $3,505 millions and $3,429 millions, respectively, of the above totals. The average per capita assessment for the 233 cities in the United States is $1,483, as compared with $1,511 last year. For the 16 Canadian cities, the per capita average is $1,193, compared with $1,220 one year ago. For the 249 cities, the per capita averages are $1,465 in 1935 and $1,493 in 1934, or a net loss of $28 per capita. The recession found in recent years is slowing down, and indications are for an upward swing of assessments. Wider fluctuations are recorded over a period of years in assessed valuations than in tax rates, the latter tending to remain fairly constant for any city.

To the extent that a city or other subdivision has other sources of revenue to supplement the property tax, the tax rate is not an ultimate index of its costs. And such relief is being afforded property through other forms of taxation in recent years, as evidenced by the withdrawal of several states from this field. Nor does the tax rate serve as a gauge of effectiveness of administration, the only test of which is an analysis of expenditures. But the tax rate continues to afford much of interest about local revenues, especially when related to assessed values. Investors in municipal securities, for example, are giving renewed attention to municipal taxation—to tax rates, limits, levies, and collections. Tax limitation—a myopic malady rather than a cure-all—results in penalizing cities in many ways, handicapping them in both operating and borrowing policies. It is unfortunate that other rational and practical solutions of the complex problems of public finance are not substituted.

This is the fourteenth annual compilation of these data. The tabulation was made possible only through the coöperation and interest of a large number of public officials and citizen agencies who approved of its purpose. Their assistance is acknowledged by the compilers. Questionnaires were sent, as usual, to 310 cities in the United States, and 17 in Canada, with the results here presented.

(See following pages for tabulation.)

THE DISAPPEARANCE OF HOME RULE

(Continued from Page 662)

local self-government be wrested from him by a greedy state? And if this be so, need the citizen of North Carolina or Virginia be censured for his complacency in the face of the transfer of important functions of government from the counties to the state? With individual horizons widening on every side, need there be alarm at the expansion of the conception of home rule to include areas foreign to the neighborhood?

And if not, where shall we stop? And Echo answers "where"?

Yet there must be definition else the concept itself disappears. Presumably the point must be reached where our present knowledge of controls is inadequate to the task. All too little do we understand about the relation of the voter to his government, all too little has been attempted in the way of creative research on this phase of government to develop new machinery to enable the citizen to exert influence upon the policies and administration of a faraway government.

New research and new thinking is needed here.

COMPARATIVE TAX RATES OF 301 CITIES FOR 1935

Compiled by the Detroit Bureau of Governmental Research
From Data Furnished by City Officials and Members of the Governmental Research Association

No.	City	Census 1930	Assessed Valuation	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	First Date City Taxes Are Subject to Penalty	No. of Installments In Which City Taxes Are Payable	Tax Rate Per $1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment: City	School	County	State	Total	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Adjusted Rate	No.
	GROUP I															
	Population 500,000 and Over															
1	New York, N. Y.[1]	6,930,446	$16,649,771,199	100	—	Jan. 1	May 1	2	$22.95	$ 4.55	$ .70	$ N	$28.20	92	$25.94	1
2	Chicago, Ill.[2]	3,376,438	2,274,558,142	71	29	Jan. 1 '34	Nov. 1 '35	2	40.00	23.60	7.60	N	71.20	37	26.34	2
3	Philadelphia, Pa.[3]	1,950,961	3,723,033,341	78	22	Jan. 1	July 1	1	17.50	9.25	N	N	26.75	90	24.08	3
4	Detroit, Mich.	1,568,662	2,240,596,230	80	20	July 1	Aug. 1	2	16.95	7.53	4.94	.60	30.02	100	30.02	4
5	Los Angeles, Cal.[4]	1,238,048	1,273,901,225	91	9	July 1	Dec. 5	2	18.30	11.90	13.80	N	44.00	50	22.00	5
6	Cleveland, Ohio[5]	900,430	1,165,528,575	90	10	Jan. 1	Dec. 20	2	14.34	9.52	6.04	N	29.90	80	23.92	6
7	St. Louis, Mo.	821,874	1,030,373,704	93	7	Apr. 9	Jan. 1	1	17.40	8.50	N	1.50	27.40	80	21.92	7
8	Baltimore, Md.[6]	804.874	1,829,881,978	61	39	Jan. 1	July 1	1	19.00	4.30*	N	2.20	25.50	100	25.50	8
9	Boston, Mass.	781,188	1,650,000,000	92	8	Jan. 1	Oct. 1	10	22.58	9.35	2.14	2.93	37.00	100	37.00	9
10	Pittsburgh, Pa.[7]	669,817	1,172,084,770	100	—	Jan. 1	Apr. 1	4	15.24	11.25	7.38	N	33.87	65	22.02	10
11	San Francisco, Cal.[8]	634,394	813,962,751	85	15	July 1	Dec. 5	2	30.35	6.47	N	N	36.82	52	19.15	11
12	Milwaukee, Wis.[9]	578,249	857,898,150	92	8	Jan. 1	Feb. 16	1	14.63	10.64	7.52	.11	32.90	90	29.61	12
13	Buffalo, N. Y.	573,076	962,298,300	100	—	July 1	Aug. 1	2	15.74	6.53	6.12	.21	28.60	82	23.45	13
	GROUP II															
	Population 300,000 to 500,000															
14	Washington, D. C.[10]	486,869	1,196,724,764	71	29	July 1 '34	Oct. 1	4	10.04	4.96*	N	N	15.00	100	15.00	14
15	Minneapolis, Minn.[11]	464,356	262,329,713	85	15	Jan. 1	June 1	4	16.68	11.64	3.30	4.28	35.90A	100	35.90	15
16	New Orleans, La.[12]	458,762	511,891,119	71	29	Jan. 1	Oct. 1	3	18.28	5.95	4.50	5.75	34.48A	80	27.58	16
17	Cincinnati, Ohio	451,160	816,496,640	92	8	Jan. 1	Dec. 20	10	8.15	5.59	3.12	N	16.86	85	14.33	17
18	Newark, N. J.[13]	442,337	1,018,249,053	72	28	Jan. 1	Feb. 1	4	19.63	6.54	4.72	2.71	33.60	100	33.60	18
19	Kansas City, Mo.[14]	399,746	473,000,000	—	—	May 1	Oct. 1	1	15.00	13.98	7.20	1.61	37.79A	80	30.23	19
20	Seattle, Wash.[15]	365,583	237,667,445	82	18	Jan. 1	June 1	2	10.78	7.58	7.50	3.37	29.23A	94	27.48	20
21	Indianapolis, Ind.	364,161	506,595,780	74	26	Jan. 1	May 7	2	12.40	8.90	3.00	1.50	25.80	80	20.64	21
22	Rochester, N. Y.[16]	328,132	632,748,793	100	—	Jan. 1	Feb. 1	4	19.69	8.53	5.33	.21	33.76	83	28.02	22
23	Jersey City, N. J.[13]	316,715	616,760,009	95	5	Jan. 1	Feb. 1	4	24.84	6.25	8.69	3.00	42.78	100	42.78	23
24	Louisville, Ky.[17]	307,745	380,500,000	95	5	Sept. 1 '34	July 1 '34	1	21.60	—	3.80*	3.00*	28.40*	85	24.14	24
25	Portland, Ore.[18]	301,815	288,608,985	92	8	Dec. 1	Mar. 16	4	21.40	11.60	11.15	5.05	49.20	54	26.57	25
	Group III															
	Population 100,000 to 300,000															
26	Houston, Texas	292,352	265,000,000*	85	15	Jan. 1	Jan. 1	1	19.00	11.40	9.70	6.20	46.30	50	23.15	26
27	Toledo, Ohio	290,718	370,084,000	91	9	Jan. 1	Mar. 20	2	9.68	8.82	3.10	N	21.60	80	17.28	27
28	Columbus, Ohio	290,564	345,430,550	92	8	Jan. 1	Jan. 20	2	7.30	6.80	3.20	N	17.30	70	12.11	28
29	Denver, Colo.	287,861	348,291,840	76	24	Jan. 1	Mar. 1	2	15.75	14.60	N	3.40	33.75	85	28.69	29
30	Oakland, Cal.[19]	284,063	257,125,840	83	17	July 1	Dec. 5	2	19.80	13.72	14.38	N	47.90	50	23.95	30
31	St. Paul, Minn.[11]	271,606	134,365,491	83	17	Jan. 1	May 31	2	16.42	9.15	7.64	4.49	37.70A	—	37.70	31
32	Atlanta, Ga.	270,366	345,000,000	71	29	Jan. 1	Oct. 16	3	7.65*	7.35*	11.00	4.00	30.00	100	30.00	32
33	Dallas Tex.	260,475	243,703,900	75	25	Oct. 1	Dec. 1	2	14.92	9.38	7.60	7.70	39.60	45	17.82	33
34	Birmingham, Ala.[20]	259,678	150,628,308	87	13	Sept. 1	Jan. 1	1	6.90	6.60	4.20	3.90	21.60A	67	14.47	34
35	Akron, Ohio	255,040	266,000,000*	85	15	Jan. 1	Feb. 20	2	12.49	10.16	3.75	N	26.40	50	13.20	35
36	Memphis, Tenn.	253,143	276,550,475	90	10	Jan. 1	Sept. 1	4	14.80	6.50	9.10	.80	31.20	100	31.20	36
37	Providence, R. I.[21]	252,981	492,243,300	84	16	Oct. 1 '34	Oct. 24 '34	4	16.88	6.66	N	.96	24.50	100	24.50	37
38	San Antonio, Texas	231,542	205,916,230	80	20	June 1 '34	June 1	5	14.30	10.00	6.20	6.90	37.40	75	28.05	38
39	Omaha, Neb.	214,006	240,601,031	73	27	Jan. 1	Mar. 1	2	14.89	14.00	4.95	2.15	35.99	70	25.19	39
40	Syracuse, N. Y.	209,326	378,558,171	100	—	Jan. 1	June 1	2	14.07	6.24	4.13	.22	24.66	86	21.21	40

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41	Dayton, Ohio[22]	200,982	278,725,344	90	10	Jan. 1	——	10	10.69	6.06	3.45	N	20.20	—	20.20	41
42	Worcester, Mass.	195,311	292,929,400	89	11	Dec. 1	Oct. 1	2	25.71	7.91	1.11	1.07	35.80	100	35.80	42
43	Oklahoma City, Okla.[23]	185,389	110,608,994	86	14	July 1	Dec. 1	4	15.49	18.45	9.98	N	43.92	40	17.57	43
44	Richmond, Va.[24]	182,929	251,266,637	89	11	Feb. 1	July 1	2	14.50	7.50	N	N	22.00	87	19.14	44
45	Youngstown, Ohio	170,002	268,754,696	94	6	Jan. 1	Apr. 20	2	7.92	7.51	2.37	N	17.80	80	14.24	45
46	Grand Rapids, Mich.	168,592	184,647,123	83	17	Apr. 1	Aug. 1	6	10.52	8.51	5.13	.64	24.80	100	24.80	46
47	Hartford, Conn.	164,072	355,064,190	88	12	Apr. 1	May 2	4	16.45	8.85	.64	.76	26.70	100	26.70	47
48	Fort Worth, Texas[25]	163,447	169,261,424	78	22	Oct. 1 '34	Oct. 1 '34	2	20.20	11.00	8.30	7.70	47.20	55	25.96	48
49	New Haven, Conn.	162,655	310,942,766	86	14	Jan. 1	Feb. 1	2	15.33	10.95	.55	.67	27.50	100	27.50	49
50	Flint, Mich.	156,492	170,305,790	89	11	July 1	Aug. 1	4	14.05	11.66	4.02	.70	30.43	100	30.43	50
51	Nashville, Tenn.	153,866	153,408,426	71	29	Jan. 1	Oct. 1	2	18.50	3.50	7.00	.80	29.80	100	29.80	51
52	Springfield, Mass.	149,900	281,852,280	91	9	Jan. 1	Nov. 1	2	18.48	8.54*	1.55	1.43	30.00	100	30.00	52
53	San Diego, Cal.	147,995	136,721,360	90	10	July 1	Dec. 5	2	23.50	13.35	14.95	N	51.80	44	22.79	53
54	Bridgeport, Conn.	147,716	234,551,175	83	17	Apr. 1	May 1	2	21.81	9.15	.27	.57	31.80	80	25.44	54
55	Scranton, Pa.[26]	143,433	121,733,600	100	—	Jan. 1	Apr. 1	4	15.71	17.50	11.00	N	44.21	50	22.11	55
56	Des Moines, Ia.[27]	142,559	136,081,325	84	16	Apr. 1	Jan. 1	1	18.69	20.19	9.82	.55	49.25	60	29.55	56
57	Long Beach, Cal.[28]	142,032	162,841,615	96	4	July 1	Dec. 6	2	17.00	15.50	13.80	N	46.30	50	23.15	57
58	Tulsa, Oklahoma[23]	141,258	101,238,554	96	4	July 1	Nov. 1	4	24.31	20.37	8.38	N	53.06	60	31.84	58
59	Salt Lake City, Utah	140,267	147,607,410	88	12	Jan. 1	Nov. 30	12	13.00	11.15	5.98	9.50	39.63	70	27.74	59
60	Paterson, N. J.	138,513	183,199,872	91	9	Jan. 1	Feb. 2	4	19.83	8.53	6.43	2.61	37.40	75	28.05	60
61	Yonkers, N. Y.	134,646	326,024,075	100	—	Jan. 1	Feb. 1	4	21.78	8.58	3.14	.47	33.97	90	30.57	61
62	Norfolk, Va.[29]	129,710	169,970,175	91	9	Jan. 1	Dec. 5	1	28.00	—	N	N	28.00	67	18.76	62
63	Jacksonville, Fla.	129,549	85,382,240	89	11	Jan. 1	June 1	1	18.60	10.00	28.78	5.50	62.88	50	31.44	63
64	Albany, N. Y.[29]	127,413	236,774,545	100	—	Jan. 1	Apr. 1	1	27.46	—	5.91	.23	33.60	74	24.86	64
65	Trenton, N. J.	123,356	174,234,191	89	11	Jan. 1	Feb. 1	4	16.83	10.59	6.77	3.01	37.20	80	29.76	65
66	Kansas City, Kansas	121,857	91,931,895	70	30	Jan. 1	Dec. 20	2	18.10	16.00	12.24	2.06	48.40	49	23.72	66
67	Chattanooga, Tenn.	119,798	112,319,660	92	8	Oct. 1 '35	Mar. 1 '36	1	13.76	4.84*	12.30	.80	31.70	—	31.70	67
68	Camden, N. J.	118,700	150,596,915	82	18	Jan. 1	Feb. 1	4	21.23	9.17	9.68	2.92	43.00	80	34.40	68
69	Erie, Pa.	115,967	145,505,427	100	—	Jan. 7	July 1	1	11.00	13.50	8.00	N	32.50	75	24.38	69
70	Spokane, Wash.[30]	115,514	68,014,295	79	21	Jan. 1	June 1	2	9.25	6.00	6.83	3.42	25.50A	92	23.46	70
71	Fall River, Mass.	115,274	106,130,050	80	20	Jan. 1	Nov. 2	2	29.76	9.17	1.34	1.73	42.00	100	42.00	71
72	Fort Wayne, Ind.	114,946	145,197,490	85	15	Jan. 1	May 7	2	10.70	9.50	4.70	1.50	26.40	80	21.12	72
73	Elizabeth, N. J.	114,589	148,311,411	90	10	Jan. 1	Feb. 1	4	21.04	8.64	6.13	2.99	38.80	100	38.80	73
74	Cambridge, Mass.	113,643	180,616,500	91	9	Jan. 1	Nov. 1	2	27.38	9.70	1.17	2.75	41.00	100	41.00	74
75	New Bedford, Mass	112,597	117,715,425	79	21	Jan. 1	Nov. 2	2	29.41	7.96	.81	1.02	39.20	100	39.20	75
76	Reading, Pa.	111,171	170,176,540	100	—	Jan. 7	July 1	1	9.00	12.00	5.00	N	26.00	100	26.00	76
77	Wichita, Kansas[31]	111,110	110,921,988	88	12	Jan. 1	Dec. 20	2	11.00	16.85	5.27	2.18	35.30	65	22.95	77
78	Miami, Fla.	110,637	108,431,740	88	12	July 1	Apr. 1	1	27.27	12.16	9.10	2.18	50.71	50	25.36	78
79	Tacoma, Wash.[32]	106,817	50,911,422	—	—	Jan. 1	May 31	2	11.55	7.20	11.95	3.71	34.41A	100	34.41	79
80	Wilmington, Del.[33]	106,597	151,771,350	100	—	July 1	Sept. 1	1	14.50	1.50	7.00	N	23.00	75	17.25	80
81	Knoxville, Tenn.	105,802	123,111,176	90	10	Jan. 1	May 1	4	20.70	5.80	11.60	.80	38.90	75	29.18	81
82	Peoria, Ill.	104,967	87,054,153	80	20	Jan. 1	June 1	2	21.28	13.40	3.32	N	38.00	50	19.00	82
83	Canton, Ohio	104,906	129,639,300	—	—	Jan. 1	Dec. 20	2	5.30	8.80	2.90	N	17.00	100	17.00	83
84	South Bend, Ind.	104,193	131,493,830	60*	40	Jan. 1	May 1	2	10.00	9.95	4.35	1.50	25.80	80	20.64	84
85	Somerville, Mass.	103,908	117,182,500	94	6	Jan. 1	Nov. 2	10	21.62	10.81*	1.54	4.63	38.60	100	38.60	85
86	El Paso, Texas	102,421	82,381,330	83	17	Mar. 1	May 31	1	15.52	6.98	9.50	7.70	39.70	70	28.79	86

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87	Lynn, Mass.	102,320	137,533,010	89	11	Jan. 1	Nov. 1	2	21.70	9.65	2.07	1.38	34.80	100	34.80	87
88	Evansville, Ind.	102,249	113,364,020	74	26	Jan. 1	May 7	2	12.40	7.70	6.80	1.50	28.40	100	28.40	88
89	Utica, N. Y.[34]	101,740	132,621,288	97	3	Jan. 1	June 1	2	29.40	—	—	—	29.40	65	19.11	89
90	Duluth, Minn.[11]	101,463	56,131,807	80	20	Jan. 1	June 1	4	12.31	13.12	6.50	4.27	36.20A	100	36.20	90
91	Tampa, Fla.[35]	101,161	105,776,265	93	7	June 1	Feb. 1	2	19.50	16.50	10.50	3.06	49.56A	50	24.78	91
92	Gary. Ind.	100,426	124,042,860	75	25	Jan. 1	May 7	2	9.90	10.00	11.00	1.50	32.40	70	22.68	92
93	Lowell, Mass.[34]	100,234	110,340,750	88	12	Jan. 1	Nov. 1	2	—	—	—	—	40.60	100	40.60	93
	GROUP IV															
	Population 50,000 to 100,000															
94	Waterbury, Conn.	99,902	162,657,928	82	18	Jan. 1	May 1	2	21.26	9.40	.59	.75	32.00	80	25.60	94
95	Schenectady, N. Y.	95,692	157,046,692	100	—	Jan. 1	Jan. 18	4	15.47	9.96	4.46	.32	30.21	85	25.68	95
96	Sacramento, Cal.	93,750	100,019,900	91	9	Jan. 1	Dec. 5	2	19.23	16.20	11.87	N	47.30	56	26.49	96
97	Allentown, Pa.	92,563	102,628,000	100	—	Jan. 7	July 1	4	12.40	13.00	4.00	N	29.40	70	20.58	97
98	Bayonne, N. J.	88,979	158,857,942	81	19	Jan. 1	Feb. 1	4	19.09	11.13	8.44	2.92	41.58	100	41.58	98
99	Wilkes-Barre, Pa.	86,628	88,844,946	94	6	Jan. 7	July 1	1	13.00	16.50	11.00	N	40.50	50	20.25	99
100	Rockford, Ill.	85,864	53,507,914	76	24	Jan. 1 '34	May 1	2	23.14	18.76	5.60	N	47.50	40	19.00	100
101	Lawrence, Mass.	85,068	102,503,181	84	16	Jan. 1	Oct. 1	2	23.83	10.67	1.45	1.65	37.60	100	37.60	101
102	Savannah, Ga.	85,024	61,136,096	—	—	Jan. 1	June 1	4	23.00	10.00	12.50	5.00	50.50	50	25.25	102
103	Charlotte, N. C.[36]	82,675	105,561,663	75	25	July 1	Oct. 1	1	12.50	—	—	—	—	66	—	103
104	Berkeley, Calif.[10]	82,109	85,742,375	90	10	June 30	Dec. 5	2	13.60	17.52	14.38	N	45.50	50	22.75	104
105	Altoona, Pa.[37]	82,054	75,830,146	100	—	Jan. 1	July 1	1	9.00	13.00	5.10	N	27.10A	70	18.97	105
106	Little Rock, Ark.	81,679	39,668,127	67	33	Jan. 1	Apr. 10	3	11.40	18.00	5.00	8.70	43.10	30	12.93	106
107	St. Joseph, Mo.	80,935	66,081,970	73	27	Apr. 15	Sept. 1	1	14.00	12.25	7.25	1.50	35.00	70	24.50	107
108	Saginaw, Mich.	80,715	92,990,314	85	15	July 1	Aug. 1	10	10.69	7.80	4.47	.63	23.59	100	23.59	108
109	Harrisburg, Pa.	80,339	90,663,630	100	—	Jan. 1	July 1	—	13.50	6.66*	6.00	N	26.16	55	14.39	109
110	Sioux City, Ia.	79,183	85,266,684	80	20	Jan. 1	Apr. 1	2	12.00	17.00	8.50	3.50	41.00	60	24.60	110
111	Lansing, Mich.	78,397	108,012,788	85	15	May 1	Oct. 12	1	13.94	5.85	3.00	.64	23.43	85	19.92	111
112	Pawtucket, R. I.[34]	77,149	145,707,497	74	26	Jan. 1	Oct. 16	4	22.00	—	—	—	22.00	100	22.00	112
113	Manchester, N. H.	76,834	92,757,548	75	25	Jan. 1	Dec. 1	1	17.82	6.93	4.12	3.13	32.00	100	32.00	113
114	Binghamton, N. Y.	76,662	111,517,911	100	—	Jan. 1	Feb. 1	2	16.99	9.32	6.29	N	32.60	84	32.60	114
115	Shreveport, La.	76,655	81,058,920	75	25	Jan. 1	Dec. 31	1	13.75	4.00	13.75	5.75	37.25	67	24.96	115
116	Pasadena, Cal.	76,086	132,407,650	89	11	July 1	Feb. 3 '36	1	14.70	14.00	13.80	N	42.50	50	21.25	116
117	Lincoln, Neb.	75,933	94,075,265	80	20	Sept. 1	Dec. 1	2	9.80	15.00	4.00	2.15	30.95	80	24.76	117
118	Huntington, W. Va.	75,572	Not reporting													118
119	Niagara Falls, N. Y.	75,460	148,232,831	100	—	Jan. 1	Dec. 15	1	16.38	9.15	3.72	N	29.25	72	21.06	119
120	Winston-Salem, N. C.	75,274	101,163,080	63	37	July 1	Mar. 1	1	13.00	—	5.00	N	18.00	65	11.70	120
121	East St. Louis, Ill.	74,347	49,335,645	71	29	Jan. 1	June 1	2	27.70	22.80	4.90	N	55.40	40	22.16	121
122	Troy, N. Y.	72,763	74,879,417	100	—	Jan. 1	Feb. 1	2	24.76	9.41	11.68	N	45.85	80	36.68	122
123	Quincy, Mass.	71,983	124,543,900	91	9	Jan. 1	Nov. 2	2	24.56	7.70	1.03	1.11	34.40	100	34.40	123
124	Springfield, Ill.	71,864	52,243,020	86	14	Mar. 1	June 1	2	23.30	16.25	3.40	N	42.95	50	21.47	124
125	Portland, Me.	70,810	85,828,100	80	20	Jan. 1	Oct. 1	1	24.44	9.78*	1.79	7.59	43.60	100	43.60	125
126	Lakewood, Ohio	70,509	93,596,900	98	2	Jan. 1	Jan. 20	2	8.40	11.06	6.04	N	25.50	75	19.13	126
127	Roanoke, Va.	69,206	61,386,300	86	14	July 1	Dec. 5	2	19.50	5.50*	N	N	25.00	65	16.25	127
128	Springfield, Ohio	68,743	77,163,780	88	12	Jan. 1	Dec. 20 '34	—	9.13	4.45	3.02	N	16.60	100	16.60	128
129	Mobile, Ala.[20]	68,202	42,187,703	77	23	Oct. 1	Jan. 1	1	4.50	5.40	7.50	3.90	21.30A	100	21.30	129
130	New Britain, Conn.	68,128	101,708,906	84	16	Apr. 1	June 16	1	12.50	12.30	.55	.65	26.00	100	26.00	130

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131	East Orange, N. J.	68,020	119,767,368	95	5	Jan. 1	Feb. 15	4	16.60	7.68	4.72	2.70	31.70	100	31.70	131
132	Racine, Wis.	67,542	103,428,206	93	7	Jan. 1	Feb. 1	1	7.81	10.55	4.93	.11	23.40	90	21.06	132
133	Johnstown, Pa.	66,993	78,444,085	93	7	Jan. 7	July 1	4	12.50	13.00	8.00	N	33.50	65	21.78	133
134	Cicero, Ill.	66,602	38,454,606	75	25	Jan. 1 '34	Nov. 1 '36	2	30.80	38.30	7.60	N	76.70	37	28.38	134
135	Atlantic City, N. J.	66,198	125,503,782	94	6	Jan. 1	Feb. 1	4	18.97	5.86	5.51	3.01	33.35	100	33.35	135
136	Montgomery, Ala.	66,079	Not reporting													136
137	Newton, Mass.[34]	65,276	164,422,850	—	—	Jan. 1	Nov. 1	2	26.80	—	—	—	26.80	100	26.80	137
138	Covington, Ky.	65,252	55,579,914	94	6	Jan. 1	July 1	2	12.90	11.10	8.70	.50	33.20	65	21.58	138
139	Pontiac, Mich.	64,928	57,474,360	75	25	Jan. 1	Aug. 1	1	11.35	9.78	7.39	.87	39.39	100	39.39	139
140	Hammond, Ind.	64,560	86,878,530	—	—	Jan. 1	May 7	2	9.40	10.60	9.50	1.50	31.00	55	17.05	140
141	Topeka, Kansas[38]	64,120	82,245,700	71	29	Jan. 1	Dec. 21	2	16.33	17.41	4.60	2.06	40.40	60	24.24	141
142	Oak Park, Ill.	63,982	42,347,312	86	14	Jan. 1 '34	Nov. 1 '36	2	26.40	35.50	7.60	N	69.50	37	25.72	142
143	Brockton, Mass.	63,797	76,214,875	88	12	Jan. 1	Nov. 2	10	26.16	8.46	1.32	1.66	37.60	80	30.08	143
144	Evanston, Ill.	63,338	50,994,836	82	18	Jan. 1 '34	Nov. 1 '36	2	23.10	32.30	7.60	N	63.00	37	23.31	144
145	Passaic, N. J.	62,959	88,343,920	88	12	Jan. 1	Feb. 1	4	26.49	8.47	5.99	2.35	43.30	80	35.64	145
146	Terre Haute, Ind.	62,810	Not reporting													146
147	Glendale, Calif.	62,736	54,882,110	—	—	July 1	Dec. 20	2	13.20	17.20	13.80	N	44.20	50	22.10	147
148	Charleston, S. C.	62,265	16,186,240	74	26	Jan. 1	Oct. 15	1	62.00	24.50	22.50	5.00	114.00	25	28.50	148
149	Wheeling, W. Va.[39]	61,659	106,440,100	69	31	July 1	Dec. 1	2	6.05	4.89	2.92	.69	14.55A	100	14.55	149
150	Mount Vernon, N. Y.	61,499	154,111,260	100	—	Jan. 1	Feb. 1	2	17.10	11.04	6.05	.21	34.40	80	27.52	150
151	Davenport, Ia.	60,751	55,207,893	92	8	Apr. 1	Oct. 1	1	14.50	16.06	8.06	.55	39.17	70	27.42	151
152	Charleston, W. Va.[39]	60,408	110,850,000	71	29	July 1	Dec. 1	2	5.65	6.87	2.83	.70	16.05A	100	16.05	152
153	Augusta, Ga.	60,342	44,944,449	73	27	Jan. 1	Apr. 21	3	20.00	14.00	7.25	4.00	45.25	70	31.68	153
154	Lancaster, Pa.	59,949	88,441,950	100	—	Jan. 7	July 1	1	4.50	9.50	3.00	N	17.00	80	13.60	154
155	Medford, Mass.	59,714	80,823,250	—	—	Jan. 1	Nov. 1	1	22.79	8.90*	1.42	2.49*	35.60	100	35.60	155
156	Hoboken, N. J.[29]	59,261	95,509,846	94	6	Jan. 1	May 1	4	34.52	—	8.81	3.04	46.37	100	46.37	156
157	Chester, Pa.	59,164	54,101,000	100	—	Jan. 7	July 1	1	11.50	11.00	4.00	N	26.50	80	21.20	157
158	Union City, N. J.	58,659	68,453,437	93	7	Jan. 1	Feb. 1	4	25.76	10.16	8.37	2.88	47.17	—	47.17	158
159	Malden, Mass.	58,036	70,242,975	91	9	Jan. 1	Nov. 1	2	17.40	5.80	1.40	11.20	35.80	80	28.64	159
160	Madison, Wis.	57,899	122,339,986	93	7	Jan. 1	Feb. 1	1	9.44	8.27	5.34	.45	23.50	97	22.80	160
161	Bethlehem, Pa.	57,892	67,387,617	93	7	Jan. 7	July 1	4	14.00	11.00	5.00	N	30.00	90	27.00	161
162	Beaumont, Texas	57,732	56,528,860	85	15	July 1	Feb. 1	1	17.60	7.40	10.20	7.70	42.90	65	27.89	162
163	San Jose, Calif.	57,651	52,018,040	84	16	Dec. 1	Dec. 5	2	14.40	13.29	10.90	N	38.59	50	19.30	163
164	Springfield, Mo.	57,527	37,000,000*	80	20	Jan. 1	Jan. 1	1	16.20	14.50	5.70	1.50	37.90	70	26.53	164
165	Decatur, Ill.	57,510	31,889,919	85	15	May 1 '34	June 1 '35	2	22.80	24.00	6.70	N	53.50	50	26.75	165
166	Irvington, N. J.	56,733	76,054,860	93	7	Jan. 1	Feb. 1	4	18.20	10.70	8.30	—	37.20	80	29.76	166
167	Holyoke, Mass.	56,537	84,471,330	—	—	Jan. 1	Nov. 1	2	18.63	6.15	1.38	1.34	27.50	100	27.50	167
168	Hamtramck, Mich.	56,268	72,117,423	68	32	July 1	Aug. 21	1	19.50	11.00	4.97	.60	36.07	100	36.07	168
169	Cedar Rapids, Ia.	56,097	52,905,196	90	10	Apr. 1 '34	Apr. 1	2	12.97	20.14	8.77	.55	42.43	48	20.37	169
170	York, Pa.	55,254	48,500,000	100	—	Jan. 1	July 1	5	9.50	15.00	6.00	N	30.50	60	18.30	170
171	Jackson, Mich.	55,187	66,535,220	89	11	July 1	July 21	5	8.50	9.80	5.50	.68	24.48	80	19.58	171
172	Kalamazoo, Mich.	54,786	70,099,375	82	18	Jan. 1	Aug 1	12	9.12	11.20	3.30	.60	24.22	80	19.38	172
173	E. Chicago, Ind.	54,784	75,588,870	—	—	Jan. 1	May 6	2	15.50	8.30	3.90	1.50	29.20	80	23.36	173
174	McKeesport, Pa.	54,632	54,657,100	98	2	Jan. 7	July 1	1	11.00	15.00	9.63	N	35.63	60	21.38	174
175	New Rochelle, N. Y.	54,000	200,951,901	97	3	Jan. 1	Jan. 31	4	15.83	8.90	5.27	—	30.00	85	25.50	175
176	Macon, Ga.	53,829	39,500,000	80	20	Jan. 1	Jan. 1	3	15.00	9.00	11.00	4.00	39.00	68	26.70	176

COMPARATIVE TAX RATES OF 301 CITIES FOR 1935—(Continued)

No.	City	Census 1930	Assessed Valuation	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	First Date City Taxes Are Subject to Penalty	No. of Installments In Which City Taxes Are Payable	Tax Rate Per $1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment: City	School	County	State	Total	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Adjusted Rate	No.
177	Greensboro, N. C.	53,659	80,500,000*	70	30	July 1	Jan. 1	1	9.60	.90	6.40	N	16.90	80	13.52	177
178	Austin, Texas	53,120	49,736,505	85	15	Jan. 1 '34	Apr. 1	1	15.50	6.00	8.30	7.70	37.50	67	25.13	178
179	Highland Park, Mich.	52,929	78,051,400	83	17	July 1	Aug. 21	2	13.30	12.60	4.63	.60	31.13	80	24.90	179
180	Galveston, Texas	52,938	58,836,421	82	18	July 1 '34	Feb. 1	2	21.40	5.00	6.00	7.70	40.10	75	30.08	180
181	Waco, Texas	52,848	Not reporting													181
182	Fresno, Cal.	52,513	49,540,400	81	19	July 1	Dec. 5	2	18.70	17.35	10.40	N	46.45	50	23.23	182
183	Hamilton, Ohio	52,176	63,898,255	82	18	Jan. 1	Sept. 15	2	8.05	6.25	2.53	N	16.83	70	11.78	183
184	Durham, N. C.	52,037	70,281,414	—	—	July 1	Jan. 1	1	13.70	3.80	5.00	N	22.50	75	16.88	184
185	Columbia, S. C.	51,581	19,261,500	72	28	Jan. 1	Dec. 15	1	33.00	23.50	14.50	5.00	76.00	42	31.92	185
186	Cleveland Heights, Ohio	50,945	103,021,860	—	—	Jan. 1	——	2	5.16	12.10	6.04	N	23.30	80	18.64	186
187	Port Arthur, Texas	50,902	25,888,590	83	17	Jan. 1	Feb. 1	2	15.70	6.50	8.50	7.70	38.40	70	26.88	187
188	Dearborn, Mich.	50,358	162,674,450	61	39	July 1	Aug. 20	4	13.76	12.37	4.64	.60	31.37	100	31.37	188
189	Kenosha, Wis.	50,262	69,233,380	91	9	Jan. 1	Mar. 1	1	13.53	8.47	4.88	.12	27.00	80	21.60	189
190	Asheville, N. C.	50,193	Not reporting													190
191	Pueblo, Colo.	50,096	28,463,312	—	—	Jan. 1	Mar. 1	2	27.00	14.95	11.30	3.40	56.65	70	39.66	191
	GROUP V															
	Population 30,000 to 50,000															
192	Pittsfield, Mass.	49,677	60,597,215	88	12	Jan. 1	Oct. 1	2	32.15	—	2.34	1.51	36.00	70	25.20	192
193	Woonsocket, R. I.[34]	49,376	74,672,800	77	23	Jan. 1	Oct. 11	4	25.00	—	—	—	25.00	100	25.00	193
194	Haverhill, Mass.	48,710	54,329,950	88	12	Jan. 1	Oct. 1	2	31.16	8.15	1.08	1.21	41.60	100	41.60	194
195	New Castle, Pa.	48,674	50,832,440	95	5	Jan. 7	July 1	1	11.50	15.00	8.50	N	35.00	100	35.00	195
196	Everett, Mass.	48,424	Not reporting													196
197	Jackson, Miss.	48,282	37,791,767	86	14	Oct. 1	Feb. 1	3	18.00	6.00	11.65	5.00	40.65	60	24.39	197
198	Phoenix, Ariz.	48,118	62,000,000	—	—	July 1	Nov. 11	2	15.40	12.00	27.90	7.80	63.10	68	42.91	198
199	Stockton, Cal.	47,963	63,856,817	—	—	Jan. 1	Mar. 1	10	17.60	16.30	15.60	N	49.50	43	21.29	199
200	Brookline, Mass.	47,490	163,032,000	91	9	Jan. 1	Nov. 1	2	14.51	4.15	.55	2.59	21.80	100	21.80	200
201	Elmira, N. Y.	47,397	50,061,892	100	—	Jan. 1	May 15	2	29.58	8.14	5.58	—	43.30	65	28.15	201
202	Bay City, Mich.	47,355	38,492,290	85	15	July 1	Oct. 1	1	16.44	9.13	6.46	.55	32.58	80	26.06	202
203	Berwyn, Ill.	47,027	Not reporting													203
204	Clifton, N. J.	46,875	48,085,389	93	7	Jan. 1	Feb. 2	4	17.90	17.40	6.60	2.70	44.60	100	44.60	204
205	Aurora, Ill.	46,589	Not reporting													205
206	Muncie, Ind.	46,548	39,240,505	—	—	Mar. 1	May 6	2	7.40	12.10	10.00	1.50	31.00	100	31.00	206
207	Stamford, Conn.	46,346	109,934,846	88	12	Nov. 3	Oct. 2	1	19.46	6.00	.20	.54	26.20	100	26.20	207
208	Waterloo, Ia.	46,191	30,002,400	88	12	Apr. 1	Apr. 1	2	15.68	19.92	6.18	.55	42.33	60	25.40	208
209	Chelsea, Mass.	45,816	46,762,050	90	10	Jan. 1	Nov. 1	2	30.82	8.13	—	3.85	42.80	100	42.80	209
210	Lexington, Ky.	45,736	49,366,562	—	—	Jan. 1	July 1	2	17.40	7.80	3.50	3.00	31.70	100	31.70	210
211	Williamsport, Pa.	45,729	29,190,345	—	—	Jan. 7	July 1	4	14.00	20.00	9.00	N	43.00	60	25.80	211
212	Portsmouth, Va.[29]	45,704	32,337,498	97	3	Jan. 1	Dec. 5	1	26.50	—	N	N	26.50	70	18.55	212
213	Jamestown, N. Y.	45,155	63,719,618	100	—	Jan. 1	July 2	1	13.42	10.22	5.37	—	29.01	70	20.31	213
214	Lorain, Ohio	44,512	70,500,000	85	15	Jan. 1	June 21	2	7.59	5.65	3.16	N	16.40	80	13.12	214
215	Chicopee, Mass.[29]	43,930	42,152,900	87	13	Jan. 1	Oct. 1	2	38.41	—	6.56	1.53	41.50	85	35.28	215
216	Wichita Falls, Texas	43,690	29,854,180	51	49	Apr. 1	Feb. 1 '36	2	14.00	10.00	13.40	—	37.40	67	25.06	216
217	Battle Creek, Mich.	43,573	53,696,700	81	19	June 30	Aug. 20	1	10.00	11.40	5.00	.80	27.20	100	27.20	217
218	Perth Amboy, N. J.	43,516	49,500,243	89	11	Jan. 1	Feb. 1	4	32.10	11.69	8.95	2.96	55.70	50	27.85	218
219	Salem, Mass.	43,353	57,946,090	84	16	Jan. 1	Nov. 1	4	22.99	8.58	1.38	1.55	34.50	100	34.50	219
220	Amarillo, Texas	43,132	48,289,815	—	—	Apr. 15	Feb. 1	2	9.50	9.40	6.10	7.70	32.70	67	21.80	220

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221	Columbus, Ga.[40]	43,131	38,707,996	78	22	Jan. 1	Sept. 1	—	12.00	6.00	6.38	3.00	27.38A	67	18.34	221
222	Joliet, Ill.	42,993	20,568,015	80	20	Jan. 1	June 1	2	27.21	31.30	6.60	N	65.11	30	19.53	222
223	Cranston, R. I.	42,911	70,104,170	81	19	Oct. 1	Nov. 22	4	10.00	12.02	—	.98	23.00	100	23.00	223
224	Portsmouth, Ohio	42,560	49,433,405	—	—	Jan. 1	Dec. 21	2	8.45	7.70	3.85	N	20.00	100	20.00	224
225	Lima, Ohio	42,287	48,928,900	—	—	Jan. 1	June 20	2	10.69	7.21	3.50	N	21.40	80	17.12	225
226	Council Bluffs, Ia.	42,048	20,900,203	100	—	Apr. 1	Apr. 1	2	24.21	27.30	7.83	.55*	59.89	40	23.96	226
227	Montclair, N. J.	42,017	106,458,284	92	8	Jan. 1	Feb. 1	4	15.68	7.72	7.50	—	30.90	100	30.90	227
228	Dubuque, Ia.	41,679	33,011,351	75	25	Apr. 1	Apr. 1	2	18.31	14.14	9.10	.55	42.10	60	25.26	228
229	Muskegon, Mich.	41,390	44,509,350	84	16	Jan. 1	Jan. 10	1	12.13	13.62	5.75	.63	32.13	100	32.13	229
230	Warren, Ohio	41,062	49,031,749	84	16	Jan. 1	Jan. 20	2	7.40	7.60	3.90	N	18.90	100	18.90	230
231	Kearny, N. J.	40,716	76,555,798	88	12	Jan. 1	Feb. 1	4	—	—	—	—	41.11	80	32.89	231
232	Fitchburg, Mass.	40,692	50,995,075	79	21	Jan. 1	Nov. 1	2	21.45	8.13	1.68	1.54	32.80	100	32.80	232
233	Lynchburg, Va.	40,661	38,128,086	91	9	Jan. 1	July 15	3	11.00	10.00	N	N	21.00	100	21.00	233
234	St. Petersburg, Fla.	40,425	Not reporting													234
235	Poughkeepsie, N. Y.	40,288	53,354,598	—	—	Jan. 1	Feb. 15	4	23.49	6.83	7.63	.19	38.14	70	26.70	235
236	Ogden, Utah	40,272	32,876,161	—	—	Jan. 1	Nov. 30	—	13.00	13.50	5.70	9.50	41.70	60	25.02	236
237	Oshkosh, Wis.	40,108	46,295,325	88	12	Jan. 1	Mar. 1	2	15.71	8.98	4.01	.10	28.80	92	26.50	237
238	Anderson, Ind.	39,804	30,907,920	79	21	Jan. 1	May 7	2	2.20	9.30	5.00	1.50	18.00	85	15.30	238
239	East Cleveland, Ohio	39,667	54,665,470	98	2	Jan. 1	Jan. 20	10	6.96	13.60	6.04	N	26.60	80	21.28	239
240	La Crosse, Wis.	39,614	47,291,504	89	11	Jan. 1	Mar. 1	3	10.13	6.71	7.16	—	24.00	90	21.60	240
241	Butte, Mont.	39,532	Not reporting													241
242	Sheboygan, Wis.	39,251	46,200,110	90	10	Jan. 1	Mar. 1	2	8.59	10.52	7.11	.12	26.34	90	23.71	242
243	Waltham, Mass.[34]	39,247	55,743,450	87	13	Jan. 1	Nov. 1	10	33.80	—	—	—	33.80	100	33.80	243
244	Quincy, Ill.	39,241	33,868,415	74	26	May 1	June 1	2	14.05	15.00	2.85	N	31.90	50	15.95	244
245	Meriden, Conn.	38,481	59,114,725	84	16	Jan. 1	May 6	2	17.70	8.30	.25	.75	27.00	100	27.00	245
246	Bloomfield, N. J.	38,077	69,363,734	90	10	Jan. 1	Feb. 1	4	16.47	6.09	4.72	2.72	30.00	100	30.00	246
247	Rock Island, Ill.	37,953	21,933,978	—	—	Apr. 1 '34	June 1	2	16.40	20.00	5.40	N	41.80	33	13.79	247
248	Cumberland, Md.	37,747	42,500,000	93	7	Apr. 1	July 15	—	9.50	—	14.20	2.20	25.90	80	20.72	248
249	San Bernardino, Cal.	37,481	25,992,042	81	19	July 1	Dec. 5	2	11.00	13.60	9.90	N	34.50	50	17.25	249
250	Green Bay, Wis.	37,415	50,941,305	91	9	Jan. 1	Mar. 1	1	12.27	9.87	6.25	.11	28.50	90	25.65	250
251	Raleigh, N. C.	37,379	Not reporting													251
252	Taunton, Mass.	37,355	Not reporting													252
253	Santa Monica, Cal.	37,146	42,432,980	97	3	July 1	Dec. 5	2	25.10	17.10	13.80	N	56.00	50	28.00	253
254	West New York, N. J.	37,107	48,572,296	98	2	Jan. 1	Feb. 1	4	23.37	16.14	8.17	2.82	50.50	60	30.30	254
255	Hazleton, Pa.	36,765	29,367,569	92	8	Jan. 7	July 1	4	14.50	22.00	11.30	N	47.80	50	23.90	255
256	Danville, Ill.	36,765	21,495,839	—	—	May 1	May 1	2	18.10	20.00	7.10	N	45.20	45	20.34	256
257	High Point, N. C.	36,745	Not reporting													257
258	Auburn, N. Y.	36,652	52,244,930	100	—	July 1	Aug 1	2	11.69	4.88	5.11	—	21.68	100	21.68	258
259	Zanesville, Ohio	36,440	36,377,354	100	—	Jan. 1	Dec. 1	2	4.30	8.80	2.50	N	15.60	100	15.60	259
260	Superior, Wis.	36,113	44,469,745	87	13	Oct. 1	Feb. 1	1	8.88	13.99	14.32	.11	37.30	80	29.84	260
261	Arlington, Mass.	36,094	59,643,550	94	6	Jan. 1	Nov. 2	10	23.43*	7.59*	.99*	.99*	33.00	100	33.00	261
262	Norwalk, Conn.	36,019	Not reporting													262
263	Elgin, Ill.	35,929	22,294,434	78	22	Jan. 1	May 1	2	22.20	18.80	4.32	N	45.32	40	18.13	263
264	Norristown, Pa.	35,853	25,013,145	88	12	Dec. 1	Sept. 1	1	14.00	18.00	3.00	N	35.00	67	23.45	264
265	White Plains, N. Y.	35,830	166,242,860	100	—	Jan. 1	Feb. 1	2	13.21	6.71	4.36		24.28	90	21.85	265
266	Revere, Mass.[34]	35,680	40,985,750	94	6	Jan. 1	Oct. 15	2	41.40	—	—	—	41.40	85	35.19	266

COMPARATIVE TAX RATES OF 301 CITIES FOR 1935—(Continued)

No.	City	Census 1930	Assessed Valuation	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	First Date City Taxes Are Subject to Penalty	No. of Installments In Which City Taxes Are Payable	Tax Rate Per $1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment: City	School	County	State	Total	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Adjusted Rate	No.
267	Steubenville, Ohio	35,422	47,705,500	90	10	Jan. 1	Jan. 20	2	4.30	7.95	2.75	N	15.00	90	13.50	267
268	Orange, N. J.	35,339	46,850,041	95	5	Jan. 1	Feb. 1	4	18.69	9.10	4.71	2.70	35.20	85	29.92	268
269	Alameda, Cal.[19]	35,033	32,148,224	84	16	July 1	Dec. 5	2	13.47	17.45	14.38	N	45.30	50	22.65	269
270	Lewiston, Me.	34,948	31,413,084	92	8	Mar. 1	Nov. 25	1	19.83	5.67	1.70	6.80	34.00	50	17.00	270
271	Watertown, Mass.	34,913	53,046,330	91	9	Jan. 1	Nov. 1	2	20.05	8.03	1.36	3.96	33.40	100	33.40	271
272	Amsterdam, N. Y.	34,817	Not reporting													272
273	West Allis, Wis.	34,671	50,824,207	84	16	Jan. 1	Mar. 1	1	14.03	12.91	9.22	.11	36.27	80	29.02	273
274	New Brunswick, N. J.	34,555	42,499,560	94	6	Jan. 1	Feb. 1	4	19.60	9.40	9.20	3.10	41.30	100	41.30	274
275	Easton, Pa.	34,468	44,182,566	100	—	Jan. 1	July 1	4	12.00	11.75	4.83	N	28.58A	95	27.15	275
276	Plainfield, N. J.	34,422	60,550,483	90	10	Jan. 1	Nov. 1	4	16.47	9.61	6.21	3.01	35.30	80	28.24	276
277	Newport News, Va.	34,417	33,710,704	88	12	Jan. 1	Dec. 6	1	15.38	12.40	N	N	27.78	50	13.89	277
278	Santa Barbara, Cal.	33,613	46,930,285	86	14	July 1	Dec. 5	2	14.50	12.50	13.50	N	40.50	50	20.25	278
279	Paducah, Ky.	33,541	Not reporting													279
280	Mansfield, Ohio	33,525	Not reporting													280
281	Joplin, Mo.	33,454	18,772,773	85	15	Jan. 1	Jan. 1	1	15.50	17.80	6.00	1.50	40.80	50	20.40	281
282	Waukegan, Ill.	33,499	16,850,594	—	—	May 1	June 1	2	31.70	38.20	4.10	N	74.00	25	18.50	282
283	Norwood, Ohio	33,411	Not reporting													283
284	Sioux Falls, S. Dak.	33,362	Not reporting													284
285	Colorado Springs, Colo.	33,237	28,636,030	—	—	Jan. 1	Mar. 1	2	14.00	22.38	6.60	3.40	46.38	60	27.83	285
286	Elkhart, Ind.	32,949	35,720,467	87	13	Jan. 1	Nov. 5	2	13.40	8.10	3.80	1.50	26.80	75	20.10	286
287	Kokomo, Ind.	32,843	27,000,000	69	31	Jan. 1	May 7	2	13.70	10.60	4.90	1.50	30.70	100	30.70	287
288	Laredo, Texas	32,618	16,700,000	80	20	May 1	May 1	1	23.00	—	7.50	6.20	36.70	60	22.02	288
289	Tucson, Ariz.	32,506	20,331,060	91	9	July 1	Nov. 4	2	21.40	12.15	20.81	7.80	62.16	50	31.08	289
290	Richmond, Ind.	32,493	31,182,500	80	20	Jan. 1	May 6	2	7.70	11.40	12.20	1.50	32.80	100	32.80	290
291	Rome, N. Y.	32,338	24,825,294	100	—	Jan. 1	May 1	2	16.53	10.22	8.05	—	34.80	70	24.36	291
292	Wilmington, N. C.	32,270	35,185,645	87	13	July 1	Feb. 2	4	15.00	2.72	3.78	N	21.50	85	18.28	292
293	Moline, Ill.	32,236	23,169,584	79	21	Apr. 1	June 1	2	16.30	22.00	5.40	N	43.70	33	14.42	293
294	Watertown, N. Y.	32,205	47,832,447	100	—	July 1	Aug. 1	1	12.70	9.00	6.10	—	27.80	94	26.13	294
295	Muskogee, Okla.	32,026	Not reporting													295
296	Meridian, Miss.	31,954	22,148,501	73	27	Oct. 1	Feb. 2	3	14.00	10.00	19.20	—	43.20	75	32.40	296
297	Pensacola, Fla.	31,579	Not reporting													297
298	Nashua, N. H.	31,463	Not reporting													298
299	Fort Smith, Ark.	31,429	14,708,513	—	—	Jan. 1	Apr. 10	3	4.79	—	17.35	—	22.14A	100	22.14	299
300	Port Huron, Mich.	31,361	31,262,995	88	12	May 1	Aug 1	1	13.72	11.50	9.08	.58	34.88	100	34.88	300
301	Newburgh, N. Y.	31,275	40,990,000	100	—	Jan. 1	Apr. 22	1	13.20	8.89	8.11	—	30.20	83	25.07	301
302	Marion, Ohio	31,084	32,492,760	—	—	Jan. 1	Jan. 20	2	8.38	8.50	2.92	N	19.80	100	19.80	302
303	Bloomington, Ill.	30,930	18,176,000	—	—	May 1	——	2	27.80	17.90	4.30	N	50.00	50	25.00	303
304	Hagerstown, Md.	30,861	37,526,000	—	—	Apr. 1	Jan. 1	1	9.50	—	9.70	2.20	21.40	100	21.40	304
305	Bellingham, Wash.[41]	30,823	13,206,315	75	25	Jan. 1	Nov. 30	2	11.77	5.00	13.33	4.06	34.16A	82	28.01	305
306	Baton Rouge, La.	30,729	Not reporting													306
307	Newark, Ohio	30,596	Not reporting													307
308	Everett, Wash.[41]	30,567	14,101,147	84	16	Jan. 1	May 31	2	17.03	6.00	6.54	1.81	31.38A	88	27.61	308
309	Santa Ana, Cal.	30,322	23,934,290	90	10	July 1	Dec. 5	2	18.90	17.00	6.90	N	42.80	50	21.40	309
310	Alton, Ill.	30,151	16,679,889	75	25	Apr. 1	Sept. 1	2	15.90	21.00	4.70	N	41.60	33	13.73	310

No.	City	Population	Assessed Valuation	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	First Date City Taxes Are Subject to Penalty	No. of Installments In Which City Taxes Are Payable	Tax Rate Per $1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment: City	School	Province	Total	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Adjusted Rate	No.
	Canadian Cities														
1	Montreal, Que.[42]	818,577	930,245,010	100	—	May 1	——	1	16.18	12.00	N	28.18	100	28.18	1
2	Toronto, Ont.[43]	626,674	1,015,409,940	100	—	Jan. 1	June 17	3	23.65	10.50	N	34.15	90	30.74	2
3	Vancouver, B. C.[44]	246,593	341,341,417	100	—	Jan. 1	Jan. 1	3	20.70	9.36	N	30.06A	100	30.06	3
4	Winnipeg, Man.[45]	218,785	200,564,700	100	—	Jan. 1	Oct. 1	1	14.52	11.05	.72	26.29A	100	26.29	4
5	Hamilton, Ont.[46]	153,507	168,533,817	100	—	Jan. 1	June 16	2	27.05	12.45	N	39.50	100	39.50	5
6	Quebec, Que.[47]	130,594	122,556,247	100	—	May 1	Nov. 1	1	26.10	10.00	N	36.10	80	28.88	6
7	Ottawa, Ont.[48]	126,872	156,554,861	100	—	Jan. 1	June 19	2	25.65	11.15	N	36.80	100	36.80	7
8	Calgary, Alta.[49]	83,362	60,733,657	100	—	Jan. 1	July 5	1	18.44	13.21	N	31.65A	100	31.65	8
9	Edmonton, Alta.[50]	79,197	54,608,765	100	—	Jan. 1	May 16	4	20.23	18.27	N	38.50A	100	38.50	9
10	London, Ont.[51]	71,148	83,546,027	100	—	Jan. 1	June 19	3	25.52	14.46	N	39.98	70	27.99	10
11	Windsor, Ont.[52]	63,108	66,104,310	100	—	Jan. 1	Jan. 1 '36	5	21.37	13.63	N	35.00	100	35.00	11
12	Verdun, Que.[53]	60,745	43,229,050	100	—	Jan. 1	Feb. 1	1	16.50	10.00	N	26.50	80	21.20	12
13	Halifax, N. S.[54]	59,275	58,560,210	100	—	May 1	Sept. 1	2	23.20	11.40	1.00	35.60		35.60	13
14	Regina, Sask.[55]	53,209	42,480,000	100	—	Jan. 1	June 30	2	15.35	11.02	1.17	27.54A	100	27.54	14
15	St. John, N. B.	47,514	Not reporting												15
16	Saskatoon, Sask.[56]	43,291	34,070,366	100	—	Jan. 1	Dec. 1	2	12.12	14.95	1.38	28.45A	100	28.45	16
17	Victoria, B. C.[57]	39,082	50,169,278	100	—	Jan. 1	Oct. 2	1	21.56	8.00	N	29.56A	100	29.56	17
18	Three Rivers, Que.	35,450	Not reporting												18

*Estimate.

N-None.

A-Denotes adjustment to 100 per cent basis.

[1]*New York.* The official compilation gives a single rate of $27.10 for city, school, and county purposes; the separate rates here given are in proportion to appropriations. Varying rates are levied on the five boroughs for local improvements, the rate shown being for the borough of Manhattan. The estimated ratio of assessed value to legal basis is from the state board of equalization.

[2]*Chicago.* The figures given are for 1934 valuation and tax levies, payable late in 1935. The city rate includes sanitary district rate, $8.00; park district rate, $3.00; and debt levy of old south park district, $6.60. County rate includes forest preserve district, $1.40. There is no state tax in Illinois on general property.

[3]*Philadelphia.* The city rate includes cost of county government, which is consolidated with the city. The city rates given are on city realty (comprising 95 per cent of all realty); suburban realty (4.7 per cent of all realty) is taxed at two-thirds, and farm realty (.3 per cent) at one-half the rate on city realty—except that property in independent poor districts (having local poor rates of 30 to 60 cents per $1,000) is relieved of such poor tax. The school rate is uniform for all realty but is not levied on personal property. Personalty, comprising money and vehicles to hire, is taxed at 4 mills. There is no state tax in Pennsylvania on real property, nor on personal property subject to local taxation.

[4]*Los Angeles.* City rate includes metropolitan water district, $2.00. County rate includes flood control, $1.90. Valuation reported excludes solvent credits and securities. There is no state tax in California on real estate.

[5]*Cleveland.* For all Ohio cities, realty assessment includes public utilities valuation. Tangible personalty (included in valuation reported) is taxed at same rate as realty, but for only a percentage of its value; intangible personalty (not included in valuation reported) is taxed on either income or valuation at classified rates. There is no state tax in Ohio on property.

[6]*Baltimore.* There is no county rate. There are four rates on real property—full, suburban, rural, and new annex; all rates at less than full rate are increasing to reach full rate in 1939. Personalty is taxed at classified rates, $602,795,000 of the amount reported being taxed at 18¾ cents to $1.00. Personalty of manufacturers is exempt.

[7]*Pittsburgh.* The city rate upon improvements is one-half the full rate of $20.60 upon land, the weighted average rate being shown. Machinery is exempt.

[8]*San Francisco.* City is combined with county. Valuation reported excludes solvent credits, $148,161,078, and stocks and bonds, $179,707,630, assessed at full value and taxed 1 mill and 2 mills, respectively.

[9]*Milwaukee.* City rate includes metropolitan sewer district rate, $2.03.

[10]*Washington.* Appropriations for the District of Columbia are made by Congress, a lump sum of $5,700,000 (less 70 per cent of certain PWA allotments expended in the District) thereof being paid by the federal treasury. Intangible personalty (not included in valuation reported) is taxed at one-half of one per cent; banks, trust companies, and utilities are taxed at various rates upon earnings or receipts. School rate is estimated upon the proportion of appropriations.

[11]*Minneapolis, St. Paul, Duluth.* Minnesota statutes provide for five classes of property, assessed at varying bases of true value: platted real estate is assessed at 40 per cent, except first $4000 of homesteads, at 25 per cent; unplatted real estate is assessed at 33-1/3 per cent, except first $4000 of homesteads, at 20 per cent; iron ore at 50 per cent; and personalty, in three classes, at 10, 25, and 33-1/3 per cent, respectively. The average valuation for all classes for Minneapolis is 36.27 per cent, for St. Paul 38 per cent, and for Duluth 36.2 per cent; the

rates shown are the actual rates adjusted to a uniform 100 per cent basis upon these percentages. The valuation shown is actual, rather than adjusted to 100 per cent of true value. Money and credits (not included in valuation reported) are taxed at 3 mills.

[12]*New Orleans.* The city and school rates shown are the actual rates adjusted to a uniform 100 per cent basis, the legal basis being 85 per cent of true value. Parish (county) rate is for levee district and flood reparation.

[13]*Newark.* In New Jersey cities, the state rate includes a school tax ($2.75 per $1000 on prior year's valuation) which is returned to local school units.

[14]*Kansas City.* The valuation reported is for city purposes; this valuation is approximately 7.5 per cent less than that for school, county, and state purposes; these three rates are adjusted to a uniform 100 per cent basis upon the valuation reported.

[15]*Seattle.* The legal basis of assessment in Washington is 50 per cent; the rates reported are adjusted to a uniform 100 per cent basis. The county rate includes port, 25 cents (adjusted from 50 cents levied).

[16]*Rochester.* Valuation reported includes pensioners' real estate, $1,347,366, taxed at $10.14 only, for school and highway purposes.

[17]*Louisville.* City rate includes school, not separately reported. Shares of stock of banks, trust, and life insurance companies (not included in valuation reported) are taxed $2 for city and $4 for schools.

[18]*Portland.* City rate includes port, $1.40, and dock, $1.83. County rate includes county school $2.50. State levy includes school levy, $2.09, which is returned to school districts of county. Valuation reported includes total utility valuation of public service companies assessed by the state, 14.8 per cent.

[19]*Oakland, Berkeley, Alameda.* County rate includes East Bay Water District rate, $2.90, and park district, 40 cents.

[20]*Birmingham, Mobile.* The legal basis of assessing in Alabama is 60 per cent; the rates are the actual rates adjusted to a uniform 100 per cent basis.

[21]*Providence.* There is no county government in Rhode Island. Intangible personalty (not included in valuation reported) is taxed $4 per $1000 valuation.

[22]*Dayton.* City rate includes flood control, $4.02, and county rate includes flood control, 57 cents.

[23]*Oklahoma City, Tulsa.* There is no state tax in Oklahoma on property.

[24]*Richmond.* The cities of Virginia are autonomous, having no county government. There is no state tax in Virginia on property subject to local taxation. The rates given are levied on realty and tangible personalty; machinery, assessed at $12,135,040 (not included in valuation reported), is taxed $6 per $1000 valuation for city purposes.

[25]*Fort Worth.* City rate includes water conservation, $3.30.

[26]*Scranton.* The city rate upon improvements is one-half the full rate of $22.22 upon land, the weighted average rate being shown.

[27]*Des Moines.* Money and credits, $25,451,134 (not included in valuation shown), are taxed 6 mills.

[28]*Long Beach.* School and county rates apply on valuation fixed by the county, $122,205,000. County rate includes flood control, $1.90, and metropolitan water, $1.00.

[29]*Norfolk, Albany, Hoboken, Portsmouth, Chicopee.* City rate includes school, not separately reported.

[30]*Spokane.* See note 15, re legal basis of assessment and adjusted rates reported.

[31]*Wichita.* Moneys and credits, $18,586,000 (not included in valuation shown), are taxed 5 mills.

[32]*Tacoma.* See note 15, re legal basis of assessment and adjusted rates shown. City rate includes port rate, $1.87 (adjusted from $3.75 levied).

[33]*Wilmington.* Total valuation includes $3,234,600 taxed for city and school purposes at only one-half the rate shown. There is no state tax in Delaware on property.

[34]*Utica, Pawtucket, Newton, Woonsocket, Waltham, Revere.* Total rate only is shown, separate rates not being reported.

[35]*Tampa.* The valuation reported is for city purposes; the county valuation used for school, county, and state purposes is approximately one-half that of the city; these three rates are the actual rates adjusted to the city valuation.

[38]*Charlotte.* Partial data only, complete data not having been supplied.

[37]*Altoona.* County rate is on a separate valuation, approximately 60 per cent of city's; county rate is adjusted to uniform 100 per cent basis.

[38]*Topeka.* Total rate on intangibles (included in valuation shown) is 5 mills.

[39]*Wheeling, Charleston.* The West Virginia statutes provide for three classes of property, taxed at varying rates: real estate, personal tangibles, and public utilities, taxed at full rate; homes occupied by owner, taxed at one-half rate; and money, personal intangibles, live stock, and farm machinery, taxed at one-fourth the full rate; the rates shown are the actual rates adjusted to a uniform 100 per cent basis according to the percentage of assessment of each class of property—for Wheeling, 58.4, 20.4, and 21.2 per cent, respectively, and for Charleston, 61.6, 16.6, and 21.8 per cent, respectively.

[40]*Columbus.* County and state accept realty at 75 per cent of city assessment, these rates being adjusted to this percentage.

[41]*Bellingham, Everett.* See note 15, re legal basis of assessment and adjusted rates shown.

[42]*Montreal.* The Catholic school rate is $7, the Protestant rate $10, and the neutral school rate $12, the last being reported. A special tax not exceeding 6 per cent is imposed on vacant lots in front of which water pipes are laid, and business premises pay a tax of 8½ per cent on annual rental.

[43]*Toronto.* Realty valuation includes 10.84 per cent business and 4.52 per cent income. The school rate reported is public school; the separate school rate is $15.

[44]*Vancouver.* Land is assessed at 100 per cent, improvements at 50 per cent; the ratio of ratable assessment is 72.2 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis. Taxes are subject to 9 per cent rebate if paid before August 3.

[45]*Winnipeg.* Land is assessed at 100 per cent, buildings at 66-2/3 per cent; the ratio of ratable assessment is 76.2 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis.

[46]*Hamilton.* Realty valuation includes 13.7 per cent business and income. The school rate reported is public school; the separate school rate is $12.92.

[47]*Quebec.* City rate includes $5 for water paid by property exempt from other taxes. The school rate reported is Protestant and neutral rate; the Catholic rate is $9.50.

[48]*Ottawa.* Realty valuation includes 13 per cent business and income.

[49]*Calgary.* Realty valuation includes 2.9 per cent franchises. Land is assessed at 100 per cent, buildings at 50 per cent; the ratio of ratable assessment is 63.3 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis. An additional tax of $2.85 on land only is assessed for provincial purposes.

[50]*Edmonton.* Land is assessed at 100 per cent, commercial buildings at 60 per cent, and residential buildings at 50 per cent; the ratio of ratable assessment is approximately 70 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis.

[51]*London.* Realty assessment includes 9.1 per cent business and 3.4 per cent income. An additional assessment of $638,250 pays only the school tax.

[52]*Windsor.* Realty assessment includes 7.9 per cent business and income.

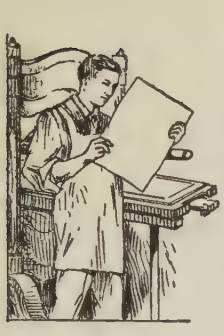
[53]*Verdun.* School rate reported is Protestant rate; Catholic school rate is $8, and neutral school rate, $12.

[54]*Halifax.* Realty assessment includes 13 per cent business and 5 per cent income.

[55]*Regina.* Land is assessed at 100 per cent, buildings at 30 per cent; the ratio of ratable assessment is 54 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis. The school rate shown is public school; the separate school rate is $13.69 (adjusted from actual rate of $25.35).

[56]*Saskatoon.* Land is assessed at 100 per cent, improvements at 45 per cent; the ratio of ratable assessment is 63.3 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis.

[57]*Victoria.* Land is assessed at 100 per cent, improvements at 60 per cent; the ratio of ratable assessment is 72.1 per cent. The rates shown are the actual rates adjusted to a uniform 100 per cent basis.



NEWS OF THE MONTH

NOTES AND EVENTS
Edited by H. M. Olmsted

Charter Election Results.—County charters were important issues at the November election in Ohio. The charter for Cuyahoga County (containing the city of Cleveland), which provides for proportional representation and a county manager, was adopted; but the county manager charters for Hamilton (containing Cincinnati) and Lucas (containing Toledo) counties were defeated, as was the non-manager charter for Mahoning County (containing Youngstown).

Monroe County, New York, (containing the city of Rochester) approved a charter providing for a county manager, thus becoming the first county in New York State to reorganize its government. When the new board of supervisors meets in January it will select a manager for a four-year term.[1]

The city of Chillicothe, Ohio, failed to approve the proposal to elect a charter commission by a small margin, which would have been overcome if voters who marked their ballots for candidates for the proposed charter commission but failed to mark as to the proposition of electing a commission at all could have had their ballots counted. The question as to counting these ballots for the proposal has been referred to the secretary of state for a ruling.

Saratoga Springs, N. Y., voted against the city manager plan—plan C under the New York statute—by 227 votes.

In Lockport, N. Y., the proposition to have the mayor appoint a charter revision committee carried by a large majority; but the mayor himself was defeated for re-election. He is required to appoint a commission of five members within thirty days from the date of election. The value of the voters' action now depends on the character of the persons to be appointed.

The city of Syracuse, New York, voted to adopt a new city charter which among other points will reduce the number of city councilmen from nineteen to nine and provides that five of the nine shall be elected at large.

*

More Training Courses in Public Administration.—Municipal officials from forty-three American states, five Canadian provinces, one European country, two Asiatic countries, one Pacific island, and two West Indian islands have expressed an interest in the training program for city administrators offered by the Institute for Training in Municipal Administration, an adjunct of the International City Managers' Association. Thirty-nine subscribers from twenty-nine cities are now enrolled in the three extension courses offered by the Institute through correspondence, from its headquarters at 850 East 58 Street, Chicago.

The initial course to be offered was "The Organization and Functions of Municipal Government," a broad background course designed to acquaint the administrator with the social, economic, and political aspects of the city and its relations with other governmental units. Two additional courses are "Municipal Personnel Administration" and "Municipal Public Works Administration."

Subscribers in the personnel course include not only municipal officials concerned with the troublesome personnel problem but per-

[1]For further information on county charter elections see pages 702 and 707.

sonnel officers in the federal agencies as well. Four secretaries of state leagues of municipalities have indicated that they consider these courses indispensable to many officials in their states.

In the fall of this year the graduate school of the University of Texas, at Austin, offered a new program for the degree of Master of Arts in public administration, thus adding to the prominent educational institutions furthering specialized education for public administrators.

Temple University at Philadelphia has installed a new undergraduate department of public affairs for the training of young men and women for politics and public life. Cooperating with the faculty of the new department will be the Philadelphia Bureau of Municipal Research and other leading social agencies. The course, which covers four years, has been planned not only to attract public employees but also political scientists, individuals interested in the theory and practice of better citizenship and those who wish to prepare for government careers.

Wayne University of Detroit, Michigan, has recently announced the establishment of a school of public affairs for students in the fields of governmental, economic, and social work. This school and the Detroit Bureau of Governmental Research will coöperate closely.

At the annual conference of the International City Managers' Association a set of findings and recommendations for a comprehensive program of training made by the Association's committee on training for municipal administration were approved. Among these were the following: (1) That an informal system of public service advisers be established by the universities in order to guide the interests and ambitions of students into channels which may later prove useful to the public service; (2) That the compartmental walls of the universities be broken down sufficiently to enable the student under proper supervision to obtain the broadest possible basis of preparation determined by his special interests; (3) That a definite program be developed which will provide for the absorption by the local government service of a minimum of twelve apprentices each year; (4) That the annual conference of the association be supplemented by an annual training institute offering a short course in municipal administration; (5) That the association continue the preparation of its extension courses until it is able to offer a panel of courses covering the entire field of municipal administration.

*

New York State Education Survey.—Dr. Luther Gulick, director of the Institute of Public Administration, New York City, and Dr. Samuel P. Capen, chancellor of the University of Buffalo, were named director and associate director, respectively, of the survey of educational practices and methods in New York State to be conducted under the auspices of the state Board of Regents. These appointments were made on November 14 by a special committee of the board headed by Owen D. Young.

The survey, which seems likely to require two years to complete, may bring about an extensive reorganization of public education in New York State, with considerable effect in other states as well. Experts will be appointed to inquire into financial problems, school district organization, elementary, secondary, adult, and higher education, teaching personnel, federal aid, and the State Department of Education itself. The General Education Board, a Rockefeller foundation, has granted $500,000 to carry out the survey.

*

A Twelfth Term as Mayor.—Samuel A. Carlson was elected on November 5 to his twelfth term as mayor of Jamestown, New York, defeating by a small plurality the incumbent, Leon F. Roberts, elected two years ago, whose term and that of Lars A. Larsen in 1928-9 were the only breaks in Mr. Carlson's service as mayor in twenty-six years.

*

Coöperation Through Interstate Compacts.—Interstate compacts — bilateral or multilateral, regional or sectional treaties between the states—as a means of dealing with problems of state government common to two or more states, finds an advocate in the Governor of New York, Herbert Lehman, as reported in *The United States News*.

In recommending that the coöperative system of state compacts be applied to the solution of "many different problems," Governor Lehman enumerated some of these problems: Industrial, social, tax, dairy, transportation,

fiscal, crime prevention and criminal detention and apprehension. He also indicated that New York was ready and willing to undertake state partnerships for the common welfare.

An interstate compact for a 40-hour work week for labor was recommended by the Interstate Conference on Industrial Compacts at a conference attended by representatives of thirteen states held at Albany, New York. A report recommending interstate agreements for fair wage standards was also adopted.

Regional compacts between states to prevent sales taxes and other imposts of one state from resulting in a shift of business to a neighboring state free of such taxes is advocated by Governor E. W. Marland, of Oklahoma. The need for interstate cooperation for adjustment of the wide multiplicity of taxing agencies in the United States was the keynote of the recent meeting of tax administrators in Oklahoma City.

*

State Planning Boards.—A recent report of the National Resources Committee refers to the formation of forty-six state planning organizations in the short space of two years as evidence of the rapid growth of interest in planning better conservation and use of state resources. The committee's report on the progress of state planning, a part of an extended survey to be completed and made public shortly, shows that thirty-two of these new state planning groups, and the Territory of Alaska and District of Columbia, have received the endorsement of their legislatures and now have permanent planning boards. In the fourteen other states, boards have been appointed by the governors on a temporary basis.

Two interstate, or regional planning, commissions, also have been organized with the coöperation of the state planning boards in New England and the Pacific Northwest. The new state planning boards, according to the committee, fill a gap between some seven hundred city planning boards and four hundred county planning boards, on the one hand, and the National Resources Committee on the other. Coöperation among the local, state, and federal planning agencies has been facilitated through the assignment of planning consultants by the National Resources Committee to the state planning boards. These consultants have furnished information and technical aid to the state boards, which, in turn, have assisted in the development of county and municipal planning progress. Through the use of unemployed draftsmen and statistical and clerical helpers, provided by the CWA and the FERA, state boards have prepared a series of reports, or inventories, on their resources, needs, and probable future.

The methods and technique of planning developed have been an extension and expansion of the survey and planning work of city and metropolitan county planning boards and of the research and planning activities of the various federal agencies, usually in cooperation with the state universities.

Social and economic problems differ considerably from state to state, and in consequence the state planning boards have made a wide variety of studies which usually reflect the existing industrial, agricultural, and commercial maladjustments which exist in the various states.

First opportunity for the forty-six state planning boards to get together nationally over their problem of managing the new governmental function of planning will be offered at a conference on state planning administration sponsored by the American Society of Planning Officials, to be held in Chicago, December 12-13.

*

Municipal Training Schools in New York State.—The following training schools for officials of cities and first and second class villages of New York State will be operated in 1936 by the Municipal Training Institute of that state, a corporation of municipal officials chartered by the Regents of the University of the State of New York, in coöperation with the New York State Conference of Mayors: Police, January and March; financial officials, February; assessors, February; public works officials, March; civil service officials, April; food inspectors, May; fire instructors, May; firemen, June and October; purchasing officials, June; city and village clerks, June; public welfare officials, September; milk and dairy inspectors, October; water superintendents and plant operators, November.

COUNTY AND TOWNSHIP GOVERNMENT

Edited by Paul W. Wager

New York State—Adopts County Home Rule.—On November 5 the voters of New York State voted overwhelmingly in favor of an amendment to the state constitution providing for county home rule, thus opening the way for the modernization of county government throughout the state. The vote was slightly better than three to one. New York City gave the amendment a plurality of nearly four to one.

The amendment provides for the reform of county government within New York City by giving the city power, through local law, to abolish any county office within its limits except that of judge, county clerk, or district attorney, and to reassign functions of county offices, with certain exceptions, to city or other county offices or to the courts. The clerks in the five counties of the city are made appointive, subject to removal, by the appellate divisions of the supreme court in the judicial departments in which the respective counties are located, and are given additional powers and duties.

The legislature is required under the terms of the amendment to provide alternative forms of government for counties outside New York City. Such forms may rearrange the governments of the counties and the units of local government within them in almost any desired pattern; but if they make changes not hitherto constitutional can become effective in a county only on submission to the voters of the county at a general election and approved by a majority of the votes cast thereon (1) in the county as a whole, (2) in every city containing more than 25 per cent of the population of the county, and (3) in that part of the county outside of such cities.

The amendment was introduced in the legislature by Senator George R. Fearon, the Republican leader, and endorsed by Governor Lehman. It was officially endorsed by both the Republican and the Democratic parties and was also supported by a strong state-wide, non-partisan committee of which Governor Lehman was honorary chairman.

Monroe County Adopts Manager Plan.—At the recent general election Monroe County, containing the city of Rochester, adopted the manager plan of government. This county is the first to take such action under the Bulkley optional county government law passed at the 1935 New York legislative session. The new charter will go into effect on January 1.

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Ohio—County Charter Elections.—Of the four county charters submitted to Ohio voters at the November election only one, that of Cuyahoga County, carried. This represented a sharp reversal of the vote of a year ago, which gave large majorities in favor of the election of charter commissions in all four cases. A number of factors contributed to the outcome. One of these undoubtedly was the conservative trend of public opinion which was evident throughout the state. A second was, of course, the opposition of party organizations. In Hamilton County the Republican party waged a bitter campaign against the charter, realizing that the extension of the manager plan to the county would seriously restrict party spoils and jeopardize the future of the organization. In Lucas County the charter campaign was entirely overshadowed by the election of the first council under the new city manager charter in Toledo. The present city administration has proved inept, while the county officials elected last year have given the county the best administration in many years, it is generally conceded. As a result, popular attention was focussed on the city election and it was impossible to conduct an adequate campaign on behalf of the county charter. In Mahoning County the charter lost by a comparatively narrow margin.

The Cuyahoga charter campaign was seriously hampered by dissension among the advocates of county reorganization. During the preparation of the charter a schism developed over the question of conferring municipal powers on the county and some of the proponents of metropolitan government withdrew their support when the charter was limited to county reorganization only. The charter cause was greatly aided, however, by a popular revolt against existing maladministration in the Cleveland city government, which resulted in the defeat of both party organiza-

tions and the election of the chairman of the county charter commission as the mayor of the city. In spite of the very limited campaign, the charter carried by about 18,000 votes. Thus, the county reorganization movement, actively launched in Cleveland some seven years ago, has finally reached its goal and the way has been prepared for a partial integration of county and municipal government by future charter amendments. The first election under the charter will be held next November.

Of the four charters submitted to the voters the Cuyahoga charter provides the most sweeping reorganization, as indicated by the author's article in the October issue of the REVIEW. Not only does it provide for the county manager plan, but for the first time it applies proportional representation in the election of the county governing body and removes all administrative offices from the ballot. The voters will elect eight county councilmen by P. R. and the council president by preferential ballot. With the exception of the prosecutor and the controller, who will be chosen by the council president and the council, respectively, all administrative officers will be appointed by the manager, whose title is county director. On the basis of the results in these four cases, it can scarcely be said that partial reorganization would have fared better at the hands of the electors than a thoroughgoing modernization of the county structure.

R. C. ATKINSON

The Ohio Institute

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Wisconsin—The Industrial Commission Given Power to Adjudicate Relief Questions between Counties.—While the bill providing for the county unit system of relief administration was turned down by the recently adjourned Wisconsin legislature, one of its most interesting features was passed in another act. Under this act it is provided that in the case of disputes between counties or between counties and other municipalities relating to poor relief expenditures, such disputes shall be taken before the Industrial Commission rather than before the courts (as has been the procedure in the past). Such disputes usually hinge upon the question of settlement and are a source of frequent litigation. Appeal from the decision handed down by the Industrial Commission can be taken to the circuit court of Dane county. Experience with adjudication before the Industrial Commission shows that it is thoroughly effective as an administrative tribunal. In all probability, comparatively few cases will be appealed from the Commission.

Way Opened to Merit System in Sheriff's Office.—County administration offers a rich field for the extension of the merit system, but a difficult one to throw open. Consequently it is a matter for satisfaction to Wisconsin citizens that the recent legislature passed an act permitting county boards to apply the merit system to the selection of deputy sheriffs. Under the new law, the county board may provide that the sheriff appoint deputies from a list of three candidates selected by competitive examination. Residence in the county is required for one year prior to appointment. The state personnel director is required, upon request of the county board, to conduct the examination and to certify the list. Persons appointed are to hold office during good behavior, but may be removed for malfeasance or neglect of duty by a three-fourths vote of the members-elect of the county board after notice and hearing. The ordinance of the county board adopting this procedure can be repealed only by a two-thirds vote of the members-elect of the board.

LEE S. GREENE

University of Wisconsin

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Virginia—Manager Sustained in Henrico County.—For nearly two years Henrico County has been operating under the county manager form of government with such efficiency and economy, or with such regard for the taxpayer rather than the politician, that the county has won a place among the best governed semi-urban communities in America.

It may, therefore, be of interest to the readers of the REVIEW to know that the voters of this county on November 5 disregarded party labels, defeated the down-the-line Democrats and by a narrow margin elected

the Citizens' League candidates for the board of supervisors who had initiated the new government and had given loyal support to Mr. Day, the county manager. While the election on November 5 was not exactly a vote on the manager plan as several down-the-line Democrats apparently had been won over to the manager-government because its record could not be effectively challenged, yet the people could not forget so soon that the courthouse ring had fought the plan when first proposed, and when approved by the people these same regular Democrats refused to vacate their seats on the board of supervisors until forced to do so by the Virginia Supreme Court of Appeals.

One strong factor in the county-manager government's success in Henrico County during the past two years, and its vindication or vote of confidence in the recent election, has been the loyal support of the city of Richmond's leading newspapers—the *News-Leader* and the *Times-Dispatch*.

An excellent editorial in the Richmond *News-Leader* summarizes the election, as follows: "The old-liners made a desperate fight. They put the strong county machine in high gear; they used to the utmost the plea of party regularity; they capitalized both tradition and dissent. . . . . The Citizens' League anticipated all these clever tactics and correctly gauged the strength of its antagonists. When the League decided that it would disregard party affiliation and make its fight in the general election, some of its supporters feared it had made a mistake. Nobody will say that today. The League was as wise as it was active. . . . . Progressive voters in every district of Henrico contributed to the result. They did so by refusing to recognize the thraldom of party in local affairs, but, still more, they assured good government for their county by bringing to the polls many intelligent, well-meaning citizens who have heretofore been content to be onlookers. The participation yesterday of scores of thoughtful men and women who have previously abstained from voting in county elections was perhaps the decisive factor. Their presence at the polls was the work of the Citizens' League and its supporters."

James E. Pate

College of William and Mary

TAXATION AND GOVERNMENT

Edited by Wade S. Smith

Finance Officers Meet with Managers.—Meeting October 21-24 at Knoxville, Tenn., with the International City Managers' Association, American Municipal Association, and National Association of Tax Assessing Officials, the Municipal Finance Officers' Association centered its discussion on reports on municipal accounting, debt administration, and tax collection procedure.

The committee on municipal debt administration, Arthur C. Meyers, chairman, recommended that:

(1) The association as a group and through its individual members pursue a publicity policy to dispel the erroneous notion that the majority of cities are bankrupt; (2) During the next decade cities strive to affect a net reduction in their indebtedness; (3) The relatively new device of improvement "authority" with the power to borrow for self-liquidating projects be created sparingly; (4) City authorities themselves take the initiative in making studies to bring about the adjustment of debts where defaults exist; (5) The association take a definite, unequivocal stand against debt repudiation; (6) Further liberalization of the terms of the federal bankruptcy act which might bring about unfair settlements be opposed; (7) Wherever possible, a city carry out its own refunding operation; (8) The association go on record as strongly opposed to the tax rate limitations now being promoted; (9) The general bond code in each state should standardize the names applied to short term obligations; (10) General obligation special assessment bonds be prohibited; (11) All bonds be validated by and registered with state authorities; (12) The committee oppose the issuance of bonds in aid of private enterprise, for operating deficits, or for improvements whose estimated life is shorter than five years; (13) Smaller municipalities use serial bonds only except in the case of forced refunding; (14) Municipalities consider the use of callable municipal bonds; (15) Public officials cooperate with credit rating agencies specializing in the rating of municipal bonds; (16) Sinking fund reports show actuarial requirements and how the fund assets com-

pare therewith; (17) Statutes require that at the time bonds are issued a continuing tax be authorized sufficient to retire each maturity when due, and to meet all interest payments; and (18) State reporting of municipal debt statistics be greatly improved.

The Committee on Tax Collection Procedure, of which Raymond Edmonds is chairman, set forth the causes of tax delinquency as follows: (1) unemployment, (2) lax administration of existing tax laws, (3) a combined special and general tax too heavy for property to bear, particularly in the case of vacant property, (4) the over-assessment or inequitable assessment of property, (5) the absence of a graduated penalty or interest on delinquent taxes, (6) the failure of tax collecting agencies to make direct contact with taxpayers, (7) decreased rentals on income-producing property, (8) the payment of interest and principal on mortgages before the payment of taxes, (9) the "milking" of income-producing property by receivers, agents, and owners, (10) deliberate refusal to pay taxes, (11) erroneous description of property, (12) inadequate mailing lists which fail to disclose the proper names of owners or taxpayers, (13) the passage of legislation which tends to put a premium on tax delinquency by cancelling penalties on accumulated delinquent taxes and, in some cases, attempting to cancel the principal of the tax.

Reports disclose that the greatest delinquency as far as the number of parcels is concerned is on vacant lots. As far as the amount in dollars and cents is concerned, the volume is found on vacant lots, apartment houses, multiple dwellings, hotels, clubs, rooming houses, and flats over stores. Furthermore, a comparatively small number of property owners are frequently responsible for a large part of the delinquency.

The committee is opposed to the action of legislatures in the past few years which tends to favor the delinquent taxpayer and discourage those who formerly met their obligations promptly. The committee believes that a prompt and impartial enforcement of the tax laws against all parties alike will tend to promote better collections over a long period of time.

Many cities have used remedies not prescribed by law to further tax collections such as collections by installments, organizing tax collection campaigns, sending notices to delinquents, creating special tax departments, using special delinquent tax collectors, using special legal counsel, accumulating money through Christmas savings club plans, and many other devices.

The committee believes that certain factors tend to reduce tax delinquency and therefore recommend the following: (1) better control over the development of real estate subdivisions; (2) limit the construction of special assessment improvements so that the combined burden of general and special taxes will not be so great that property cannot be held by the owner; (3) by prompt foreclosure of tax liens prevent the accumulation of unpaid taxes; (4) the use of land courts similar to those in Massachusetts should be studied; (5) real estate must be assessed equitably, but valuations should be incontestable once established and reviewed; (6) determine the proper place of the real estate tax in the revenue system; (7) tax collectors should be appointed, the fee system of compensating collectors should be abolished; (8) installment payments of both current and delinquent taxes should be permitted; (9) tax collectors should be able to receive the rentals on delinquent properties; (10) the taxes of all jurisdictions should be combined, a separate bill made for each parcel, and the statements mailed or otherwise delivered; (11) establish a tradition of prompt enforcement of all tax laws; (12) do not pass laws waiving or canceling penalties, do not discontinue or suspend tax sales; (13) have a graduated schedule of penalties and/or interest on delinquent taxes; (14) a thorough knowledge about the types of property delinquent and the unpaid charges from general and special taxes on each parcel; (15) a carefully planned tax calendar, properly related to the budget year, date of assessment, and the maturity of debts; (16) the shortest possible time, consistent with fairness to taxpayers, should be permitted between the date of delinquency and the date of the tax sale; (17) in general, the acts governing tax collection procedure should be mandatory and failure to obey them cause for removal from office.

Florida Cities Directed to Federal Courts.—In a decision on October 4, the

Florida Supreme Court, in the Kissimmee case, directed Florida municipalities that if they cannot pay their bond obligations they must go into federal—not state—courts to prove bankruptcy and obtain permission for partial payments. Kissimmee had attempted to pro rate its tax money, a procedure empowered by a 1933 legislative act subsequently declared invalid. The supreme court's decision is seen by some Florida observers as throwing almost all the current debt adjustment mess into the federal courts under the Sumners-Wilcox municipal debt adjustment act.

The act was recently resorted to by the town of Etowah, Tenn., which filed a readjustment plan calling for a change of maturities and a reduction of interest rates from 5½ and 6 per cent to 2 per cent per annum.

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Uniform Budgetary Procedure for Pennsylvania Counties.—Reported in the bulletin of the Pennsylvania Economic Council is the following description of the new budgetary procedure for counties in that state:

"The general assembly of 1935, by providing a uniform budgetary procedure in counties, established a practice of which the counties themselves will be the principal beneficiaries.

"Heretofore each county steered its financial course with a dearth of reliable information regarding the trends in county finance. Knowledge of whether other counties were planning to increase or decrease their expenditures came to an individual county piecemeal and by hearsay. Finance officers never knew fully what was happening; they knew only what had happened.

"The legislative act provides that each county shall compile its budget on a standard form, beginning with the budget for 1936. Copies of the budgets are to be filed with the department of internal affairs within fifteen days after the date of adoption.

"Is the trend in tax levies up or down? Are counties planning larger or smaller expenditures? Do they foresee greater or less receipts? To what extent are they planning capital improvements? How great a portion of the relief load do counties contemplate carrying? What is the trend in cash balances? How near the 'red' are our counties?

"Under the uniform budget procedure the answers to these and other questions will be known during the current year—fully one year earlier than at present."

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Michigan Stages Tax Campaign.—With an expenditure of $73,600 which brought in not less than $10,000,000 delinquent taxes, the state of Michigan resorted recently to an advertising campaign to stimulate the payment of past-due taxes.

Billboards, daily, and weekly newspapers were used to urge property owners to take advantage of the moratorium law which provided for the remission of interest and penalties on certain taxes paid prior to September 1, 1935.

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Texas' attorney general held recently that a discount plan for prepayment of taxes was in violation of the constitutional prohibition to release property or persons from the payment of taxes levied for state or county purposes.

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By drawing from the delinquent tax payments reserve, bonding a higher percentage of the welfare load, and eliminating the "cushion", City Manager Irving C. Brower expects to give New Rochelle, N. Y., taxpayers a rate of $2.79 in 1936 as compared with an even $3.00 in 1935, and still restore 5 per cent of the depression salary cuts for city employees.

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The Pennsylvania State Chamber of Commerce has recently issued a "Pennsylvania Tax Chart," in convenient four-page folder form, tabulating the statutes, bases, rates, etc., of state and local taxation.

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"Good clean copies" of the Digest of Tax Laws of Tennessee, by the State Comptroller, for the years 1897 and 1903, have recently been offered to this department by a reader. We'll be glad to place anyone interested in contact with the offerer.

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Oklahoma and New Mexico defeated homestead exemption amendments at the polls recently.

PROPORTIONAL REPRESENTATION

Edited by George H. Hallett, Jr.

The First American P. R. County.—On November 5 Cuyahoga County, Ohio, which includes the city of Cleveland and has a population according to the 1930 census of over 1,200,000, adopted the proportional representation-county manager charter referred to in this department in October by a vote of 166,181 to 148,306. Cuyahoga thus becomes the first American county to adopt P. R. for its elections. A technical legal attack is being made on the sufficiency of a simple county-wide majority for the charter's adoption, but the members of the elected charter commission which presented the charter, of which Mayor-elect Harold H. Burton of Cleveland was chairman, are convinced they are on safe ground.

The new charter will be the first to embody all the major principles of the model plan of county government recommended by the National Municipal League. Raymond C. Atkinson of the Ohio Institute, who was secretary of the Commission on County Government appointed by the Governor of Ohio, calls it "unquestionably . . . the most complete plan of county reorganization yet submitted in the United States." Arthur N. Holcombe, chairman of the department of government at Harvard University, says it "promises to open a new era in the government of American counties."

Of the four county charters voted on in Ohio this November the one which broke most sharply with established traditions of county government—and the only one which included P. R.—was the only one which carried. It would be rash to conclude that P. R. was the deciding factor, but the fact that the other charters were all open to charges of imperfection which P. R. obviated probably had some influence on the result. Professor Earl L. Shoup, head of the political science department at Western Reserve University and secretary of the Cuyahoga County Charter Commission, explained that the commission was not wedded to P. R. in advance but had been unable to find any other method of election which met certain requirements which it regarded as of great importance.

"The charter commission was more nearly unanimous on the desirability of choosing the county council by P. R." he writes, "than on any other major issue that came before it. I recall only one member as speaking against it and he was opposed in general to the scheme of government set up in the charter. This near-unanimity was all the more remarkable in view of the sharp and even cleavages on many other important questions.

"This friendly attitude toward P. R., I believe, was due chiefly to four considerations:

"The first was the desire to avoid the evil of a clean sweep in the council at any one election. Members recalled occasions not far past when the courthouse offices were cleaned out not because of popular dissatisfaction with those holding the offices but because of a national landslide against the party in power. Had the general ticket system been employed in the charter, most surely one political party would have been able to capture all the councilmanic seats.

"The second was that the P. R. system silenced the demand for the appointment of the seats between the city on one side and the suburbs and rural regions on the other. With the population ratio between these two of about 900,000 to 325,000, pressure would have been brought for provisions insuring, say, at least three seats to the suburban-rural constituency, and six to the city. This would have been a thoroughly vicious provision. Under P. R., if people insist on voting by geographical location, they may get the representation to which they are proportionately entitled. If they wish to vote for the candidates on the basis of personal merit, they may do so.

"The third is that P. R. eliminates the necessity for a run-off primary with all its waste of time and money.

"The fourth was the consideration of minimizing boss control, both of nominations and of elections. While there is no doubt that the political parties will have recommended slates of candidates, the opportunity for the strong independent to secure a quota is real and this very situation will tend to improve the character of the party slates.

"One provision of the charter particularly fitted to a large community such as this is that the candidate's name on the ballot shall

be accompanied with his place of residence and business, trade or profession. No party mark or designation is permitted."

The County Charter Committee headed by Paul Howland, which sponsored the election of the charter commission under the county home rule amendment a year ago, also gave prominence to P. R. in announcing its unqualified endorsement of the new county charter. The second of its eight reasons for support was worded as follows:

"The charter provides for a truly representative form of government. Under the system of proportional representation and a county council elected at large, any substantial and like-thinking group of voters can be reasonably assured of securing representation in the county council, which will be the chief policy-determining body."

The charter carried not only in the county but, by a margin of several thousand votes, in the city of Cleveland. This is highly significant in view of the fact that Cleveland abandoned a city charter based on the same principles four years ago. Significant also is the fact that the county charter was supported by all three Cleveland newspapers and that all three had a kind word to say for P. R., though two of them had previously opposed it. The *Press* has consistently supported P. R. The *Plain Dealer* pointed out, in answer to a critic, that "P. R. makes such control by 'one district' much less probable than the present plan which the charter would supplant." The present plan is majority election at large. The *News,* in answering the criticism that the charter did not go far enough because it did not incorporate the whole county in one municipality, said "the proposed charter, although possibly falling short of the goal of a truly metropolitan set-up, is certainly a long step in the right direction. The charter provides for centralization of authority and for a small legislative body elected by the county at large and by proportional representation. Isn't that really a good beginning toward home rule?" Even Newton D. Baker, who helped to throw out the Cleveland P. R.-manager charter four years ago, gave the county charter his support (without specific mention of proportional representation).

The first election of the county council is to be held next November. This will be the largest P. R. election ever held in this country and a full vote is assured by the presidential election. Eight councilmen are to be elected by P. R. from the county at large and the ninth member, the president of the council, by the corresponding Hare system of majority preferential voting. No other county officers are to be elected at the polls, all the others being appointed either by the council or by the manager (called "county director").

Encouraged by the passage of the county charter in the city, supporters of Councilman Ernest J. Bohn's P. R.-manager charter proposal for Cleveland, referred to in this department in September, are considering bringing it to a vote in the near future either by council action or by petition.

"When Cleveland reverts to the city manager plan, as it some day should and will," said the Cleveland *Press* editorially some months ago, "it [will want] a council most likely to be interested in efficiency and economy in government, and least likely to be preoccupied with spoils. The experience of Cincinnati and other cities where the manager plan has been an outstanding success suggests that a small council elected at large by proportional representation is most likely to be that kind of a council."

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Toledo's First P. R. Election.—"The people of Toledo are to be congratulated on the new nine-man council—the first to be chosen to put into operation the city manager plan. Without exception they are men of ability, courage, and character.

"While under the proportional representation plan of voting these nine men have been elected at large, it has fortunately turned out that a number of them are particularly representative of the five natural geographical divisions of Toledo—the West End, East Side, South Side, West Toledo, and the North End. All these sections can have the satisfaction of feeling that they have personal representation.

"Of the candidates endorsed by the Labor Congress two were elected, and they are fortunately men whose experience in public affairs is such that they should prove strong additions to the council. Mr. Murphy has long been a member of the Civil Service Commission and Mr. De Angelo has been one of

the stronger members of the present city council. Both these men know their way around in public affairs.

"It will be a cause of general satisfaction that the City Manager League was successful in putting in a majority of its nine candidates. It has elected five men. If the city manager plan is to be a permanent feature and a permanent success in Toledo, it is necessary that a strong continuing organization be maintained. The City Manager League is nonpartisan, well organized, well officered, and growing. Now that it has been successful in electing a majority of its candidates, doubtless thousands of other citizens, interested in nonpolitical local government, will join its ranks. The success of the manager plan in Cincinnati is due largely to the strength of such a nonpartisan organization.

"If this new council will now elect the best possible city manager, without fear or favor, it will be 'forward march' for Toledo."

Thus did the Toledo *Blade* describe the outcome of Toledo's first P. R. election in a front-page editorial headed "A Strong Council" on November 14. The representation of different areas as well as different interests that the *Blade* refers to is one of the almost invariable results of the Hare system of P. R.

The *News-Bee* and the *Times* also praised the results.

The representative character of the council may be emphasized by the following brief description of the nine councilmen-elect, listed in the order of their election:

David H. Goodwillie, City Manager League, independent Republican, executive vice-president of the Libbey-Owens-Ford Glass Company, the only candidate to be elected on first choices;

John Q. Carey, City Manager League, "New Deal" Democrat, attorney and state representative;

Addison Q. Thacher, marine contractor and former mayor, elected as an independent;

Philip F. Murphy, Labor Congress candidate, printer for the Toledo *Times* and member of the Civil Service Commission;

Edward A. De Angelo, Labor Congress candidate, president of the De Angelo Sign Company, present councilman;

Ray C. Start, City Manager League, druggist;

Frank I. Consaul, City Manager League, rental manager of the Metropolitan Mortgage Company, former city engineer;

Charles D. Hoover, plant foreman at the Electric Auto-Lite Company, present vice-mayor, elected as an independent with the backing of Mayor Solon T. Klotz, who also ran for the council but was defeated;

Aaron B. Cohn, City Manager League, manager of Selected Investments Company, former judge of the municipal court.

The runner-up was Ollie Czelusta, Polish attorney endorsed by the City Manager League, who missed election by four votes but expressed complete satisfaction with the accuracy of the result.

The count was conducted for the board of elections by William E. Galvin of Toledo, with Frank Segur and G. Burman Curry, secretary of the Toledo Commission of Publicity and Efficiency, as his chief assistants. Mr. Galvin developed a new plan of organizing the count, which worked well, and conducted it with unquestioned accuracy and efficiency. There were fifty-eight candidates in the field, an unusually high number, but under the Toledo rules it was possible to defeat twenty-nine of them at once because they failed to reach the required minimum of five hundred on the first count. Unfortunately the hotel dining room that was hired for the count and the size of the counting force were too small to attain the maximum speed which the simplified P. R. rules made possible, but the public had been prepared for more than the eight days actually consumed and so did not react unfavorably to the delay. Public interest in the count was displayed by large crowds in attendance from beginning to end.

The total vote cast was less than expected, 69,205. Replying to the ready charge of opponents that P. R. was responsible, the Toledo *News-Bee* pointed out editorially that Detroit, with a hot mayoralty fight under the old system, had a much lighter vote than Toledo in proportion to its population. "Whatever can be said for or against P. R., and we think there is always much more to be said for than against," the *News-Bee* continues, "you can always depend upon it that this system of voting will be honored with the opposition from those who want a vote which can be neatly organized and controlled by the political bosses."

The total invalid and blank vote was 2,623, or 3.8 per cent, which Mr. Galvin from ex-

tensive experience with other elections characterized as an amazingly small number under any system of election.

All the successful candidates except one attained the quota of 6,659 ballots. Mr. Cohn finished just short of it, with 6,467. Practically 90 per cent of those who cast valid ballots helped elect councilmen for whom they had voted.

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Other P. R. Elections.—Three other cities elected councilmen by P. R. on November 5.

In Cincinnati the City Charter Committee, the anti-spoils organization which secured the city's present charter and has been responsible for ten years of phenomenal good government under it, failed to elect a majority of the council for the first time under P. R. The one place which the Charter Committee lost, however, went not to the Republican organization which dominated the city under the old regime, but to an independent candidate, Rev. Herbert S. Bigelow, chairman of the state constitutional convention of 1912 and one of the original crusaders for Cincinnati's present charter.

In Hamilton, Ohio, the nonpartisan slate sponsored by the charter commission which drew up the present P. R.-manager charter captured six places out of seven, something like a world's record under P. R. That means that at least three-quarters of the voters in Hamilton are satisfied—and with good reason—with the brand of government the city has been getting for the last eight years under its present form of government.

The other city which elected P. R. councilmen is Boulder, Colorado, which has used the system every two years since 1917.

Fuller accounts of these interesting elections will be given in this department next month.

GOVERNMENTAL RESEARCH ASSOCIATION NOTES

Edited by Robert M. Paige

Taxpayers Research Bureau of Utica.—The first annual meeting of this Bureau was held on October 29. John W. Nowland, director during the past year, discussed the work of the county purchasing agent, the city budget, the proposal to build a convention hall, tax collections and tax penalties, cost of garbage collection, and other matters.

Mr. Nowland attended every meeting of the city board of estimate and apportionment when the 1935 city budget was being formulated. This year's budget resulted in a reduction of $2.03 per thousand in the tax rate. Information gathered by the Bureau, showing that practically all publicly-owned convention halls and auditoriums are being operated at a loss, helped to postpone indefinitely further consideration of the proposal that Utica build such a "white elephant."

The Bureau analyzed the cost of garbage collection and determined that with the bids received the city will save from $8,000 to $17,000 a year by doing the collecting itself. The Bureau is considering at present the question of the sheriff being paid a straight salary instead of permitting him to retain fees, the reorganization of the police pension plan, the cost of street cleaning, and the 1936 city budget.

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Citizens Bureau of Milwaukee.—The Bureau has recently suggested that the five separate taxing bodies in the city of Milwaukee (city, county, sewerage commission, school board, and board of vocational education) meet together for joint hearings on the 1936 budgets. Some of the common problems of these independent jurisdictions as listed by the Bureau are:

The financing of unemployment relief. If the federal government reduces its contribution for this purpose should funds be raised locally by taxation or by borrowing?

Uniform hours and pay for all public employees. The five taxing bodies have adopted varying policies in regard to working hours, Saturday holidays, pay cuts, and pay-cut restorations.

Consolidation of certain services. The Bureau believes that the following recommendations of the officially authorized joint committee on city-county consolidation could be acted upon immediately: (1) merge the two planning commissions of the city and county, (2) merge the two civil service commissions of the city and county, (3) merge the two safety commissions of the city and county, (4) merge the two park commissions of the city and county, (5) merge the two systems of city and county stray animal disposal, (6) merge the collection of the city's and county's share of delinquent taxes and spare the tax-

payer the inconvenience of going to the city hall and then to the court house to pay what should be one bill.

County aid for streets. Should a policy be inaugurated for using county-trunk-highway-funds derived from the gasoline tax and automobile license fees to pave those city streets which form connecting arteries to the county highway system?

Combining of the offices of alderman and county supervisor. The people of Milwaukee voted in an advisory referendum four to one in favor of this combination but the legislature defeated the necessary enabling legislation. Plans should be made for trying again to carry out the people's mandate.

Issuance of bonds by the county, the sewerage commission, and the city water department. The city and the school board have adopted a strict pay-as-you-go policy for financing capital improvements. The city is building up an amortization fund which eventually can be used to finance improvements. A joint meeting of the members of the five taxing units might well consider whether the county, the sewerage commission, and the water department should not adopt the principle of pay-as-you-go.

The Bureau coöperated with the joint committee on consolidation which issued a series of twenty-eight reports during the period of October 1934 to August 1935. The first series of fourteen reports has been printed in pamphlet form, and the second series of fourteen is about to be printed. Mrs. Paula Lynagh of the Bureau's staff directed the twenty-one WERA workers who gathered the basic data for the joint committee. The surveys will be started again under a similar arrangement as a WPA project.

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Bureau of Governmental Research of New Orleans.—At the recent annual meeting of the Bureau, the director, Harold A. Stone, presented a report dealing with the Bureau's activities during 1935. Briefly summarized, this report listed the following activities and accomplishments:

Prepared a home-rule charter for New Orleans and drafted amendments to the state constitution providing for municipal home rule;

Secured a reduction of $200,000 in 1935 expenditures after submitting a report to the commission council pointing out possibilities of saving $350,000 in twenty items;

Recommended that the safety council be eliminated at a saving of $3,150;

Investigated the proposal to erect a fire and police station on Carrollton Avenue;

Obtained a change in the type of brake tag used by the city which will save about $15,000 annually;

Advised with certain members of the school board on personnel problems;

Submitted Bureau's police report to the new state police board;

Informed the public of the true financial situation of the city when the federal court took charge of the city's fiscal affairs;

Aided the *London Daily Telegram* and the *Christian Science Monitor* in preparing news stories on conditions in Louisiana and New Orleans;

Submitted information to the commissioner of finance, on request, on the problem of issuing scrip;

Prepared report on the operation and maintenance of public buildings which contained sixty-five recommendations which would save about $45,000 annually or approximately 20 per cent of present building maintenance costs;

Proposed a joint, coöperative system of purchasing of materials and supplies which would save about $25,000 annually;

Proposed PWA project for the construction of six new police stations;

Asked the commissioner of finance to have an independent audit made of the city's finances;

Designed a new tax calendar which when adopted should save about $400,000 annually to the city and the schools; and

Advised and assisted the school survey committee.

*

Tulsa Bureau of Municipal Research.—Organized in April 1934, this is one of the newest "bureaus of municipal research" in the country. Although less than two years old it already has a series of constructive achievements to its credit.

In May 1934, with the advent of a new city administration, the Bureau negotiated a settlement between the city and several oil companies which had been contesting their tax bills. This settlement released a large sum of money which had been impounded by

the court and materially improved the city's financial condition.

The Bureau's analysis of city finances and operating requirements, and discovery of a surplus in the city's sinking fund resulted in a reduction of 4.22 mills in the city tax rate. Recommendations of the Bureau also were accepted by the county officials resulting in a reduction of .83 mills in the county tax rate.

The Bureau renders a special service to the member banks of the Tulsa Clearing House Association by preparing at frequent intervals statements showing the financial condition of the county, city, and board of education.

Studies are now being made looking towards a thorough-going revision of the charter of the city of Tulsa.

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New Haven Taxpayers, Inc.—Since the organization of this municipal research agency in July 1933, twelve major reports indicating means of effecting large economies in city activities have been prepared and submitted to the city administration. Every dollar spent in research by this agency resulted in the formulation of definite recommendations for saving about $30 annually in a normal year in the operation of city services.

During the past twelve months the association's staff has completed reports dealing with the following subjects: installation of modern budget set-up, improving the official Yearbook of the city, the administration of the offices of town and city clerks, the administration of the function of tax collection, needed improvements in the police department, registration and election procedure, old-age assistance tax and personal tax, school building capacities, the form and content of the controller's quarterly reports, and the adequacy and cost of fire protection (cost of the last mentioned report is $1.50). While not all of the recommendations made by this bureau have been adopted, there is sufficient evidence of official coöperation to offer ample encouragement.

The following have been influenced by the recommendations of the bureau: police radio cars are in use, vacancies in the police force are being left unfilled, and recording improvements have been made in the traffic bureau. The 1934 Yearbook, containing the official reports of the city departments, has been prepared in a more concise and readable form at a cost of only one-quarter the cost of former Yearbooks. The city budget is now arranged in such a way that it can be more readily understood. The controller has adopted a new form for his quarterly reports. By discontinuing the printing of voting lists shown to be unnecessary, election officials have saved the city a considerable sum. The installation of loose-leaf books and card files to take the place of bound volumes in the offices of the town clerk, registrar, and tax collector, has resulted in a saving in labor costs. A bill permitting the use of photographic equipment for copying records in the town clerk's office was supported by the bureau, and passed by the 1935 session of the Connecticut legislature. Large savings can be achieved by the use of this equipment. The fire department has modernized part of its record procedure. The Board is studying proposed changes. Purchase of a new piece of apparatus was decided against.

New Haven Taxpayers, Inc., has an exceptionally large paid membership. Its 1760 supporters represent considerably more than one-third of the property on the city's tax roll. The executive director is Paul B. Wilcox.

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Los Angeles County Bureau of Efficiency.—The 1934-35 annual report of the Bureau has recently been released. During the year the bureau handled 351 assignments as compared with 241 assignments during the preceding fiscal year. A few of these studies selected at random from the Bureau's report may be briefly summarized as follows:

Probable Effects on the County Government of the Proposed 80-cent Tax Limit Amendment No. 1. This was an analysis of the effect on the operation of county functions should a tax limit of 80 cents be placed on the levy for general county purposes.

Health Insurance for Doctors and Nurses in the Charitable Institutions. A report on the practicability and economic effect of the adoption of a plan insuring physicians and nurses against the contracting of infectious diseases in the course of their employment.

Report on the Teletype Maintenance Contract. An analysis of a contract between the county of Los Angeles and the Sierra Equipment Corporation for the maintenance of the teletype machines operated by the sheriff.

Figures Relative to the County Jail and

Detention Camps. A report showing costs of operating the county jail and detention camps, the work done by prisoners at the detention camps and a comparison of county costs with private contract prices on the same class of work.

Cost to the County of Assessing and of Collecting Taxes for the Various Municipalities Within the County. An analysis of the cost to the county of assessing and of collecting taxes for the various municipalities within the county and a comparison of the cost with the revenue received for rendering this service.

In addition to completing many assignments similar to those outlined above the Bureau furnished the board of supervisors with a great deal of data necessary for the preparation of the annual budget, gave careful consideration to the reports of the 1934-35 grand jury, conducted certain phases of the purchasing department hearing as ordered by the board of supervisors, and prepared the annual salary ordinance.

During the past year the Bureau's staff has consisted of twelve full-time employees in addition to the four student investigators who were serving "apprenticeships" with the Bureau, and the secretary of the special committee on governmental simplification and his two assistants. The Bureau's budget totaled $42,000. Harry Scoville, director of the Bureau since 1931, continued to serve in this capacity.

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St. Louis Bureau of Municipal Research.—The Bureau has been reorganized and its name changed to "Governmental Research Institute." The reorganization was undertaken so as to facilitate the extension of its field of endeavor to include work in the county and state governments. So many requests have been made to the Bureau for studies in county and state governments that the Bureau's governing committee felt plans should be made to undertake such work in those fields as could be financed.

The new Governmental Research Institute has been incorporated, a new board of trustees has been elected, and by-laws have been adopted. A campaign to raise a suitable budget for 1936 will start about the first of the year.

Carter W. Atkins will continue as director of the new organization, the Bureau's staff will be retained, and all the property of the former Bureau will be transferred to the new organization.

The work program tentatively planned for next year will be considerably more ambitious than those which have been undertaken during the last two or three years. In addition to the usual studies and activities dealing with the city budget, debt costs, and relief financing, it is contemplated that studies will be made of the city's public works program, the sources and methods of administration of miscellaneous revenues, and personnel administration. A survey of the business administration of the schools is also contemplated, as well as an extensive survey of the government of St. Louis County. In the state government, it is expected that a study will be made of administration of old-age pensions and other phases of the social security program, including a study of taxation necessary for those purposes.

STATE REORGANIZATION

(Continued from Page 669)

such a council under the model constitution was to collect information for the legislature, to prepare bills with recommendations, and to submit reports, bills, and recommendations to the legislature. Wisconsin has created a legislative council, in view of the necessity of studying major changes in state policy. Kansas created, in 1933, a legislative council of fifteen representatives and ten senators. It is an agency to study administrative structure and techniques, and to suggest legislation for improving state and local administration. It has been very active. Michigan created an executive council in 1933, but experience with it has not been altogether happy, to say the least. Such a legislative council has no authority in state government to enforce its views other than cogent argumentation. It may accumulate prestige as it goes along, but the bicameral committee system of the bicameral state legislature has been our traditional method of sifting legislation. It will take some time to develop legislative councils whose recommendations will be frequently accepted in principle if not in detail. In this matter, state government is groping forward to a new scheme of relations between governor and legislature, and no one can predict how far we shall go. Should the unicameral legislature win more converts, the legislative council idea should be wheeled into place as well and given a chance to demonstrate its worth.

PROGRESS MADE

Looking facts in the face, we are still a long way from the model state constitution, but here and there its tenets have been put into practice by the states. The amendment of state constitutions is no easy matter. The American electorate is more favorably disposed to amendments submitted by state legislatures than to those submitted to it by the constitutional initiative. In the years from 1900 to 1929 about 1800 amendments were submitted by legislatures and of these, 60 per cent were passed. This was due, however, to the fact that the mass of these submitted amendments dealt with inconsequential details against which no great opposition could be aroused. While reform comes slowly, much too slowly for the reformer, we are a democracy and not a dictatorship. Able and forceful leadership is necessary to convince the people that reforms are to their advantage. This is democracy's solemn obligation. Today, as in 1906 when he delivered them, these words of Elihu Root ring true: "The true and only way to preserve state authority is to be found in the awakened conscience of the states, their broadened views and higher standard of responsibility to the general public; in effective legislation by the states, in conformity to the general moral sense of the country; and in the vigorous exercise for the general public good of that state authority which is to be preserved."

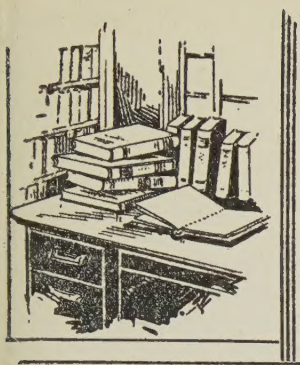
EDITOR'S NOTE:—Address delivered November 25, 1935, at the Forty-first Annual Conference on Government of the National Municipal League at Providence, R. I.

THE FIFTEEN MILL LIMITATION IN MICHIGAN

(Continued from Page 677)

an additional complication to local finance. During the next ten years, while taxes for 1932 and prior years are being liquidated, the full effects of the limitation may not be felt in many of the localities. If additional pressure develops, however, it will probably become necessary to raise the limitation for cities or to expand the system of state aid; under the latter alternative, the state would have to levy new taxes.

EDITOR'S NOTE:—Address delivered November 26, 1935, at the Forty-first Annual Conference on Government of the National Municipal League at Providence, R. I.



RECENT BOOKS REVIEWED

EDITED BY GENEVA SEYBOLD

The Political Clubs of New York City. By Roy V. Peel. New York, G. P. Putnam's Sons, 1935. 360 pp. $3.00.

"Children: Isn't it lovely for the Republican Club for the Fifteenth Assembly District to give these May parties every year for the fine children of the district who when they grow old enough to vote will become staunch and ardent Republicans—members of the best political party that the world has ever known?"

Professor Peel attaches the name of the individual who made the address and designates the name of the political club sponsoring the outing but any close observer of political drama could duplicate it from his own experience. Throughout the reading of Professor Peel's absorbing book recurs the flash of recognition. It's the way things are and aren't people funny that they may be pulled this way and that by very obvious machinations!

In his search for material the author or his investigator visited every type of political club in New York City. In some he was not welcome and after trying the front door without success he got in through a building on the opposite side of the block. Or he walked right through the reception room and climbed the stairs until he found the boys, pinochle cards on the table, derby on the head, who were the heart and soul of the organization. The important thing is that Professor Peel got there and in his book gives inside information.

He is almost brutally frank. "The first objective of the political club is to advance the political fortunes of the leader or organizer or, in some cases, of a small group of men who exercise leadership functions jointly. The second objective is to improve the political opportunities of the group who compose the club membership. The third is to develop loyalty to the party and, as a consequence of this loyalty, to serve the political interests of the group composing the party, including those of the club group. . . . The political education of the masses is not even a secondary objective of New York's major political clubs."

They operate not only during electoral campaigns but are active continuously. Social activities, formal and informal, rank first with respect to the distribution of time allotted them, followed by welfare, political, socio-political, politico-educational, and civic in the the order named. The club should not be adversely criticized on this basis, remarks Professor Peel. "It is not the distribution of time devoted to the various activities which is faulty, but rather the manner in which these activities are conducted." For example, he points out, "The funds, the supplies, the jobs and the concessions which the political clubs use in performing the civic-charitable functions are derived from public taxation, levies on wrong doers, collections from the poor, profits on illegal enterprises and rarely, if ever, from gifts from public-spirited citizens of wealth. Consequently there is no reason why an intelligent, alert citizenry should tolerate this condition."

After discussing through citation of examples the types of activity in which political clubs are engaged, Professor Peel points to the anti-social activities of some of them. The place of gambling, drinking, racketeering and other evils in the scheme of political clubs is portrayed candidly. The book is an eye-opener to the idealist and a handy source

book for the civic worker who would be armed with facts.

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Local Government and Finance in Minnesota. By William Anderson. Minneapolis, University of Minnesota Press. 355 pp. $3.00.

Professor Anderson has for several years been one of our most competent writers on local government and finance. His textbook of American City Government has provided many students with their first introduction to the subject. The appearance of his new volume on this important and timely subject is, therefore, of special interest. Although the study is localized in Minnesota it is of value to those interested in local government in other parts of the country.

Minnesota is not a typical state in its local government setup and it is far from being a model one. It is one of the most burdened states in the union with a multitude of local governmental units. In 1930 there were in the state 10,561 such units or one for every 243 persons. There are in addition hundreds of subsidiary areas, districts, boards, and joint authorities. "Minnesota has more town governments by nearly four hundred than any other state in the union. Only five states, Illinois (12,186), New York (9,504), Missouri (9,211), Kansas (8,722), and Wisconsin (7,790) have more school districts than Minnesota, and all these states except Kansas have considerably larger populations."

To one not born to the township and school district system, such a set-up appears extravagant, inefficient and highly unnecessary. Professor Anderson is much more tolerant. His conclusion is as follows:

"There is no need to abolish any whole class of local units, not even the much-condemned towns and school districts. The number of counties might profitably be reduced through the combination of the smallest and weakest ones with their neighbors. . . . In the less populous northern counties, towns might be abolished . . . and all the town services be delegated to the county. . . . Among school districts the need is for consolidation into units large enough to provide complete schooling through the twelve grades. . . .

"There will be readers who will be surprised [the reviewer is inclined to be one of them] that the author does not advocate immediate and wholesale abolition of towns and common school districts. As far as towns are concerned it seems that, although for administrative reasons some of their more important functions should in time be transferred to other units, they may still have useful functions to perform in the political life of the people, and as centers for the formation and expression of public opinion on questions of local concern. The common school districts, although too small for good school service, should be eliminated only gradually, as the people are shown the advantages of more populous and wealthier units."

It seems to the reviewer that the claims for the town as an expression of local democracy are frequently over-stated by persons residing in town and township states. It is at least debatable whether the citizens of Maryland and Virginia counties, unharassed by towns and autonomous school districts, do not enjoy as great a measure of local democracy as the rural citizens of Minnesota, Illinois, and New York.

State control of local finance and state aid are two of the knottiest problems in the field of state and local relationships. Professor Anderson's treatment of these subjects is of special interest and value.

MABEL L. WALKER

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Uniform State Action. By W. Brooke Graves. Chapel Hill, N. C., The University of North Carolina Press, 1934. 368 pp. $3.50.

When Mr. Graves completed his manuscript "Uniform State Action" the New Deal was still in its infancy. The rapidity with which it has fulfilled his predictions that expansion of federal control would inevitably take place if the states did not act coöperatively to the fullest extent of their powers has perhaps surprised even the author. Federalization of the most important functions of government is the only alternative, he says, to some form of uniformity in legislative, administrative, and judicial fields.

In his rôle as "reporter, rather than advocate," Mr. Graves describes and evaluates the work being done by hundreds of organizations to bring some order out of the conflicting mass of state laws and their judicial interpretation. He surveys the scope and analyzes the significant possibilities of interstate action in those problems universally subject to state

regulation as well as in those matters of common concern to a particular region, such as river and harbor control or regulation of oil production. As conspicuous examples of the need for uniform state action, the author points to the divorce laws and to legislation relating to the operation of insurance companies. There are many others. On the other hand, there are some problems of a purely regional nature where universal uniformity would be unnecessary if not actually harmful to efficient government supervision.

A five-point program to hasten uniform action is outlined in the last chapter of the book. It provides for education of public officials and citizens alike to the necessity for prompt reform. Students will find helpful the classified list of national and sectional organizations of state administrative officers who are attempting to iron out the differences in state regulations. The book is full of valuable reference material and suggestions for action.

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Developing America's Waterways. By Marshall E. Dimock. Chicago, University of Chicago Press, 1935. 123 pp. $1.50.

The Secretary of War wanted an impartial opinion concerning the efficiency and economy of the Inland Waterways Corporation which, in 1934, had existed for ten years under the jurisdiction of his department. Marshall Dimock, associate professor of public administration at the University of Chicago, was therefore asked to submit a confidential report based on a thorough and analytical survey of the corporation's management and work. The publication of Professor Dimock's conclusions constitutes the fourth volume of Chicago University's series of studies in public administration.

The author says that inland water transportation, as carried on by the government-owned and operated federal barge lines, is economical and efficient. Even greater economy would result, he believes, if the government were to assume control of all forms of transportation—railroads, trucking companies, and steamboat lines. Coördination of their activities would bring about the cheapest and most efficient transportation possible.

Professor Dimock concludes that "the federal government's operation of the federal barge lines is a direct benefit to medium-sized and small industry and is one means of checking an undue concentration of corporate power."

The last half of the book outlines methods for administrative improvement within the Inland Waterways Corporation. It may be described as an "efficiency audit" which points out the failings in the present system, then advises how they may best be overcome. Removal of the corporation's headquarters from Washington to New Orleans, the great center of inland shipping, is one suggestion for greater efficiency in administration. A postscript, added just before the report was published, shows how the War Department hastened to act upon several of the suggestions.

*

Politics, Pressures and the Tariff. By E. E. Schattschneider. New York, Prentice-Hall, Inc., 1935. 301 pp. $2.50.

"To manage pressures is to govern; to let pressures run wild is to abdicate."

The author assumes that there is a direct connection between economic interest and political behaviour and that the nature of public policy is the result of "effective demands" upon the government. His study proposes to show why, of the many economic groups affected by a certain policy, certain are able to make their demands effective. The vast amount of testimony collected during the public hearings on the Hawley-Smoot tariff bill provided the material for examination.

"Just as a few politicians monopolize the politics of votes and elections and patronage," Professor Schattschneider found, "so a few highly political business groups tend to monopolize the non-voting pressure politics of economic interests." Because of the inertia of the masses the few control the process at the expense of the many.

Legislative committees, he feels, have not been sufficiently concerned regarding whether or not groups appearing before them were genuinely representative. Frequently a group has exaggerated its importance and unanimity. Insiders—highly organized groups having legislative agents and staffs permanently located in Washington—have an advantage over those less closely in touch with what is going on. To lessen this advantage the author suggests that the public authorities take energetic

measures to notify and warn interests affected by contemplated action of the government and that in addition to those agents who come to them voluntarily, they summon witnesses.

To stop the leakage of special information to favored interests, it is necessary to build up "a career civil service with a strong corporate sense, able to resist the temptation to accept private employment" and "it may be necessary to enact drastic and comprehensive official secrets legislation and to prohibit practice before the executive departments and the committees of Congress by former government officials."

The American form of government places a premium on pressures and it is therefore the more necessary to control them.

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A Century of Municipal Progress, 1835-1935. Edited by Harold J. Laski, W. Ivor Jennings, and William A. Robson. London, George Allen & Unwin Ltd. 1935. 511 pp. $5.

Passage of the Municipal Corporations Act of 1835, which made reorganization possible, marked the beginning of a new day in English local government. So tremendous have been the changes within the century that has since elapsed that the National Association of Local Government Officers has seen fit to sponsor the publication of a volume summing these up and interpreting the work of local government authorities today in the light of past achievement.

During the century communities have been literally pulled out of the mire, the highways cleared of sewage and garbage. The infantile mortality rate has been reduced by three-quarters; the incidence of small-pox and fevers, once common everywhere, today is very low. Similar progress in transportation, housing, and civic planning, schools, public libraries, museums and art galleries, police protection, poor relief, public utility services and methods of administration of government is related by authorities in their various fields. A chronological table of the most important Acts of Parliament affecting local government during the last hundred years presents a quick picture of legislative developments.

Many will find a final chapter on the outlook for local government in England the most interesting. Dr. William A. Robson who undertook the forecast believes the creation of a suitable government for metropolitan areas one of the most urgent questions of the day. He expects a vast expansion in scale and scope of various governmental services, particularly in public health, education, and housing. He thinks a universal municipal hospital service will one day be provided without charge to every citizen. The city council will become "the focussing point and radiating centre of a whole series of recreational and cultural activities. It is not difficult to imagine municipal theatres and opera houses, municipal concerts, municipal orchestras, municipal cinemas, pageants, exhibitions, lectures, festivals, commemorations of all kinds."

He foresees, too, a great stream of municipal activity in the direction of industrial enterprise—municipal milk supply, municipal bakeries, laundries, publishing departments, brickworks, clothing factories, restaurants, hotels. A national planning agency, he thinks, will be set up to handle the broader aspects of planning. Local authorities and the central government will become more closely integrated. Whether the future trend of society lies in the direction of socialization or state-supported capitalism, he predicts an expansion of local government which "is likely to remain firmly established as the most effective instrument of social welfare in our national life."

There is no royal road to good government. Elections cannot be carried except by organization. The professional politicians of both parties are thoroughly organized. The machines which seek control of the city for selfish reasons are organized. If good citizens and taxpayers want to exercise an influence in the government of their city, they must be organized. And if you say it's a tough job to organize, stay organized, and keep fighting for election after election, my answer is, "Eternal vigilance is the price of liberty."—WALTER J. MILLARD, *Field Secretary, National Municipal League, at its Forty-first Annual Conference on Government.*